

NINTH ISSUE]

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Volume II

Financial Statistics

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FORTNIGHTLY.

29. Wholesale and Retail Prices of cereals, pulses, oilseeds, sugar, salt, etc., in India. As. 6

WEEKLY.

30. Weekly Imports and Exports from Chief Ports of Wheat, Jute and Cotton. Half anna.

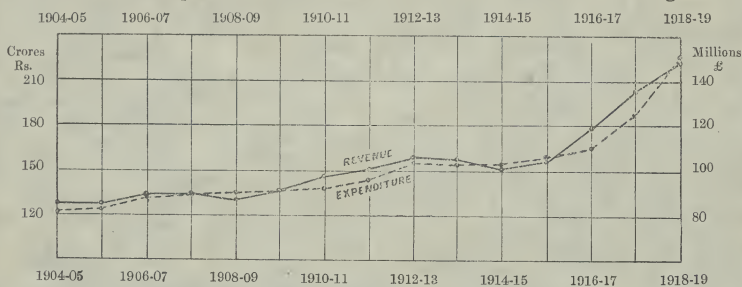
MISCELLANEOUS.

31. Variations in Indian Price Levels from 1861 expressed in Index Numbers. As. 12. (3a.)
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Wheat—1st (January), 2nd (March), 3rd (May), Final (August), also special and supplementary forecasts.
Cotton—1st (August), 2nd (October), 3rd (December), Final (February).
Linseed, Rape and Mustard (*winter oilseeds*)—1st (January), 2nd (March), Final (June).
Sesamum (*oil or finjili*)—1st (September), 2nd (October), Final (January), Supplementary (April).
Groundnut—1st (October), Final (February).
Indigo—1st (October), Final (December).
Sugarcane—1st (August), 2nd (October), Final (February).
34. Registration and Publication of Statistics relating to the Sea-borne Trade and Navigation of British India. R3-2.
35. A manual on the preparation of Crop Forecasts in India. As. 8.
36. Cotton Maps of India No. 1 As. 8. No. 2 As. 4. [Copies can be obtained from the Office of the Director of Statistics, 1, Council House Street, Calcutta.]
37. Quinquennial Report on the Average Yield per Acre of principal Crops in India for the period ending 1916-17. As. 12.

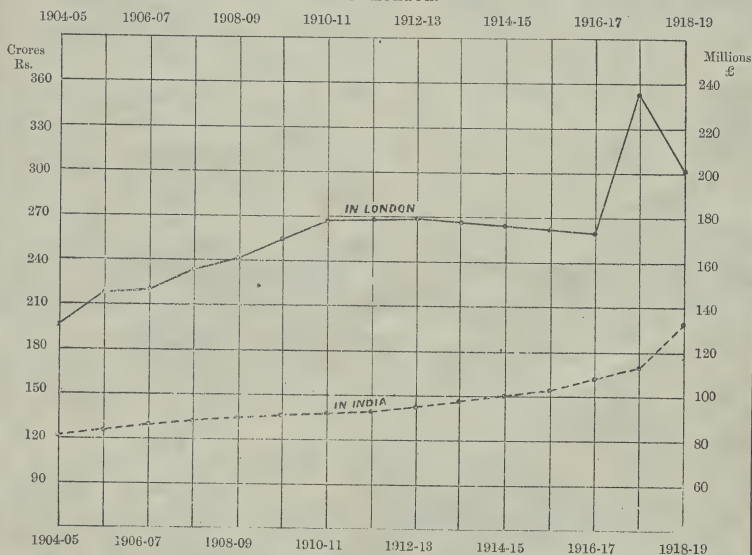
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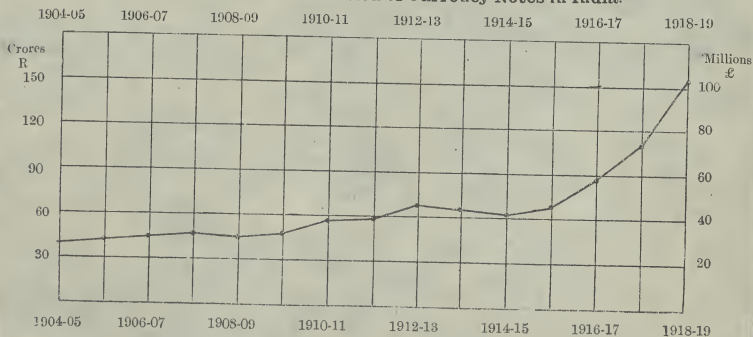
1. Revenue and Expenditure of the Government of India in India and in England.



2. Amount of rupee and sterling debt of the Government of India in India and in London.



3. Value of Gross Circulation of Currency Notes in India.



Note—The notation on the left margin of these charts is Rupee notation and on the right sterling (£1 = Rs. 15).

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1920

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THE STATISTICAL DEPARTMENT

Statistics of British India

Volume II

Financial Statistics

1881-82



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PREFATORY NOTE.

FINANCIAL STATISTICS.

This volume deals with Financial Statistics, and therefore relates chiefly to Revenue, Expenditure, Currency, and Banking. It is divided into two parts, namely, Part I which contains tables relating to Revenue and Expenditure, Mint and Coinage, Paper Currency, Registered Debt, Securities Enfaced for payment of Interest in London, Drawings of the Home Government, Ways and Means of the Home Government, Prices of Gold, Silver, and Stocks, and Rates of Exchange, Military Services, Banks, Post Office Savings Banks, Co-operative Societies, and Life Assurance; and Part II which deals with the principal heads of Revenue and contains tables relating to Land Revenue, Forests, Opium, Salt, Stamps, Excise, Provincial Rates, Customs Revenue, Income Tax, Tributes from Native States, and Interest Receipts. A chart showing variations in (1) the revenue and expenditure of the Government of India, (2) debt of the Government of India, and (3) the circulation of currency notes in India since 1904-05, and an index have also been inserted in the volume for easy reference.

Figures for the years 1917-18 and 1918-19 (as far as available) have been added to the tables in this (9th) issue. If information, in addition to that given in the introductory notes and in the tables in the volume, is required, reference should be made to the Civil Estimates (in two volumes), the Finance and Revenue Accounts of the Government of India (one volume), the Financial Statement and Budget, and also the Report on the Operations of the Currency Department, all of which are published annually.

DEPARTMENT OF STATISTICS, INDIA.

Calcutta, August 12, 1920.

D. N. GHOSH,

Offg. Director of Statistics.

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FINANCIAL STATISTICS

SUMMARY of PRINCIPAL TABLES

PART I.

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REVENUE AND EXPENDITURE—										
Revenue £	9	£85,74,16,490	£75,272,291	£84,997,685	£97,470,114	£101,534,377	£104,704,041	£118,709,068	£134,562,146	£149,239,767
Expenditure "	"	£82,05,34,780	£73,602,087	£82,905,831	£93,533,827	£103,319,641	£105,892,702	£111,321,798	£126,475,072	£153,060,176
MINT AND COINAGE—										
Gold received R	15	..	..	1,51,000	48,000	2,59,000	7,000	1,000	4,000	1,000
Silver received "	16	..	15,17,88,000	13,71,42,000	2,17,81,000	2,07,01,000	1,65,52,000	29,54,47,000	22,51,74,000	54,62,61,000
Value of silver coined "	20	13,16,34,724	17,26,48,724	20,00,15,000	2,19,25,000	2,17,95,000	1,62,02,000	30,77,07,000	23,87,07,000	52,05,35,000
" nickel coined . . . . . "	"	..	..	..	25,13,000	26,47,000	4,79,000	24,43,000	41,10,000	1,57,92,000
" copper coined "	21	17,83,090	6,04,700	22,03,796	50,000	43,125	..	43,750	20,000	..
" bronze coined . . . . . "	"	..	..	..	9,45,123	4,60,700	1,83,900	2,65,900	16,03,600	20,10,600
TOTAL	..	13,34,17,830	17,32,53,424	20,22,18,796	2,54,33,123	2,49,45,825	1,68,64,900	31,04,59,650	24,44,40,600	53,83,37,600
PAPER CURRENCY—										
Receipts R	33	25,49,190	34,86,807	37,89,228	41,03,258	47,48,387	47,27,318	36,15,194	1,82,71,591	2,92,83,963
Expenditure "	"	4,22,700	6,04,185	10,54,039	23,42,571	18,80,521	23,46,928	25,70,527	29,84,973	52,42,368
Notes in circulation on March 31	No. 34	4,922,563	7,182,769	11,955,773	17,148,363	20,262,710	25,958,637	32,460,539	46,887,098	183,345,110
In Government Treasuries	R 35	25,69,04,490	29,86,59,000	44,65,65,810	54,99,05,815	61,62,90,615	67,73,34,510	66,37,51,725	99,79,57,599	1,58,46,47,790
Reserve in India—	"	5,31,15,320	6,07,97,045	6,76,41,930	9,30,83,585	8,87,88,425	7,10,67,685	7,56,80,430	5,50,59,577	7,77,61,422
Gold "	"	..	8,06,77,776	5,78,94,868	9,27,97,267	7,64,45,767	12,24,27,143	11,99,91,932	26,84,95,248	17,36,99,120
Silver "	"	18,69,04,530	9,42,40,087	13,56,06,010	26,12,33,002	32,32,53,902	23,05,53,020	19,07,53,890	10,79,08,618	37,39,28,563
Securities "	"	6,99,99,960	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	16,07,99,946
Reserve in England—	"	..	..	10,56,75,006	7,56,75,000	7,65,00,000	11,92,50,000	6,67,50,000	67,50,000	12,35,863
Gold . . . . . "	"	..	..	..	..	..	..	..	..	..
Sterling securities . . . . . "	"	..	..	2,00,00,000	2,00,00,000	4,00,00,000	10,00,04,431	38,49,19,195	51,47,88,757	52,49,84,296
TOTAL	R ..	25,69,04,490	28,09,17,759	41,88,75,830	54,99,05,815	61,62,90,615	67,22,34,540	86,24,14,963	96,79,37,599	1,58,46,47,790
REGISTERED DEBT—										
In India R	43	1,02,74,65,550	1,16,33,19,058	126,08,10,618	1,38,09,72,153	1,50,52,65,000	1,56,45,97,700	1,62,86,03,078	1,70,07,88,798	1,99,06,58,494
In London £	"	104,406,208	133,435,377	146,457,439	177,998,335	176,190,358	1,75,171,829	1,74,144,724	236,957,576	202,528,570
Interest payable R	"	4,17,51,110	4,00,58,000	4,38,10,365	4,81,24,302	5,25,30,534	5,45,29,991	5,74,23,729	5,13,58,187	11,27,02,261
Other loans R	"	3,524,376	4,158,351	4,715,233	5,668,417	5,682,858	5,665,349	5,647,491	8,827,162	7,139,090
" liabilities "	51	1,77,95,940	2,14,85,707	1,68,85,620	1,68,57,658	12,68,41,491	8,18,24,532	7,09,88,490	80,99,96,990	1,10,35,25,369
Cash balance £	61	9,65,34,930	13,70,01,656	18,76,26,436	23,85,94,348	26,82,94,416	28,15,39,755	30,21,00,997	44,43,95,729	49,72,03,468
	48	17,87,62,440	15,89,84,715	17,67,21,853	20,35,03,834	22,16,90,000	18,02,41,000	22,98,98,000	22,98,78,000	25,95,04,000
	48	3,835,050	4,091,926	8,436,519	18,174,949	7,913,236	12,803,348	11,391,993	16,625,416	14,715,827
UNPAID SECURITIES—										
Government Promissory Notes—										
Unpaid R	63	6,29,05,030	1,00,59,400	2,00,34,000	35,10,200	33,59,850	59,46,200	15,67,900	11,23,900	89,16,800
Retransferred "	64	4,43,05,560	3,41,66,800	1,29,20,900	1,07,07,500	1,29,06,038	79,23,250	1,12,05,200	35,45,000	86,45,700
Outstanding (average) "	65	26,87,80,115	21,26,20,934	16,48,15,541	12,58,02,850	9,30,66,975	8,67,07,192	7,94,37,158	7,44,56,898	7,86,78,644
COUNCIL BILLS AND TELEGRAPHIC TRANSFERS PAID R										
	67	10,09,46,300	10,25,99,848	47,69,87,098	39,43,45,533	10,79,06,333	31,05,45,471	47,07,41,364	50,72,42,176	30,91,31,000
HOME GOVERNMENT DISBURSE— £										
MENT	78	25,427,394	34,869,343	51,429,691	51,411,496	136,381,515	50,94,928	126,148,183	215,444,077	261,261,918
PRICES OF GOLD AND SILVER AND RATES OF EXCHANGE										
Price of—										
Standard Silver in London (in pence per ounce)	83	47½	28½	27½	24½	25½	23½	31½	40½	47½
Bar Silver in Bombay (per 100 tolas)	100	—	75 4½	79 10½	70 13½	70 3½	79 6½	97 9½	111 15½	116 0
Bar Gold in India (per tola)	88	21 4	24 —	24 1	24 —	24 8	25 12	27 8	28 8	31 0
Rate of discount—										
Bank of England "	97	5	4	4	4½	5	5	6	5	5
Rate of interest—										
Bank of Bengal "	"	3	4, 5, 6 & 7	6 & 7	7	6	6	8	5	6
Rate of Exchange on London "	"	18½	16½	16½	16½	18½	16½	16½	17½	17½

SUMMARY TABLE

(2)

SUMMARY of PRINCIPAL TABLES--continued

PART I--continued

		Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1914-15	1915-16	1916-17	1917-18	1918-19
MILITARY SERVICES--											
Receipts	{ In India R	106	99,95,500	1,46,18,187	1,26,63,705	1,20,30,453	1,54,02,090	1,35,27,847	1,86,76,648	2,16,00,838	3,12,50,867
	{ In England £	"	42,003	32,945	538,525	418,999	347,882	339,884	330,836	250,453	266,581
Expenditure	{ In India R	"	16,64,73,390	17,43,49,312	23,24,30,003	23,13,41,500	25,08,67,994	27,55,43,767	31,04,26,623	36,49,35,010	61,92,01,110
	{ In England £	"	4,759,370	4,839,238	5,564,078	5,063,304	5,685,070	5,133,509	5,871,649	6,484,649	5,550,136
BANKS--to December--											
Presidency Banks--											
Capital	R	110	3,50,00,000	3,60,00,000	3,60,00,000	3,60,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,000
Reserve and Rest	"	"	97,54,000	1,99,61,000	2,63,37,000	3,31,03,000	3,89,17,000	3,72,50,000	3,60,99,000	3,67,52,000	3,44,58,000
Deposits	"	"	18,35,60,000	15,68,80,000	25,38,28,000	36,58,01,000	45,65,60,000	43,49,86,000	49,91,45,000	75,43,02,000	59,62,08,000
Cash balances	"	"	12,96,75,000	5,04,49,000	8,23,01,000	11,35,12,000	20,83,92,000	14,66,24,000	17,27,25,000	33,77,31,000	17,07,62,000
Exchange Banks--											
Capital	£	"	6,384,000	11,808,000	15,204,000	21,734,000	22,815,000	22,681,000	22,836,000	18,384,000	22,269,000
Reserve and Rest	"	"	1,669,000	3,971,000	7,219,000	12,610,000	14,157,000	14,112,000	15,095,000	14,298,000	17,180,000
Deposits in India	R	"	7,59,60,000	10,50,35,000	17,04,45,000	24,79,17,000	30,14,73,000	33,54,56,000	38,03,88,000	53,37,53,000	61,85,60,000
Cash balances in India	"	"	3,50,43,000	2,39,58,000	3,78,13,000	4,38,31,000	8,39,37,000	7,60,13,000	10,14,01,000	33,74,37,000	15,17,56,000
Indian Joint-Stock Banks--											
With capital and reserve above Rs lakhs--											
Capital	R	111	33,50,000	8,212,000	84,57,000	2,75,66,000	2,51,40,000	2,81,39,000	2,87,36,000	3,03,70,000	4,36,45,000
Reserve and Rest	"	"	17,59,000	45,60,000	77,82,000	1,00,55,000	1,41,88,000	1,56,65,000	1,73,66,000	1,62,90,000	1,65,59,000
Deposits	"	"	2,70,78,000	8,07,52,000	11,98,92,000	25,65,85,000	17,10,58,000	17,87,27,000	24,71,05,000	31,17,01,000	40,59,49,000
Cash balances	"	"	55,79,000	1,19,04,000	1,73,50,000	2,80,25,000	3,53,18,000	3,99,41,000	6,08,49,000	7,64,84,000	9,45,58,000
POST OFFICE SAVINGS BANKS--											
Depositors	No.	115	448,000	816,000	1,116,000	1,430,000	1,644,000	1,660,000	1,647,000	1,638,000	1,697,000
Balance of deposits	R	"	7,36,24,000	10,04,33,000	13,99,26,000	16,91,88,000	14,89,26,000	15,32,12,000	16,59,53,000	16,58,46,000	18,22,45,000
CO-OPERATIVE SOCIETIES--											
Societies	No.	112	"	"	283	5,321	17,327	19,675	23,036	26,465	32,439
Members	"	"	"	"	28,629	305,058	824,469	918,436	1,045,425	1,163,255	1,357,344
Capital	R	"	"	"	4,73,000	1,99,05,000	8,96,62,000	10,32,67,000	12,22,92,000	14,40,94,000	17,55,32,000
LIFE ASSURANCE--(a)											
Companies dealt with	No.	123	"	"	"	"	42	44	"	41	43
Income	R	123	"	"	"	"	1,43,48,032	1,37,35,298	"	1,44,06,081	1,53,90,321
Outgo	"		"	"	"	"	"	"	"	"	"
Realisable Assets	"	"	"	"	"	"	7,73,91,611	8,32,90,825	"	9,28,37,483	9,04,17,019
Total sum assured in force at end of year	"	124	"	"	"	"	22,82,57,473	22,13,40,665	"	23,08,54,447	25,11,77,126

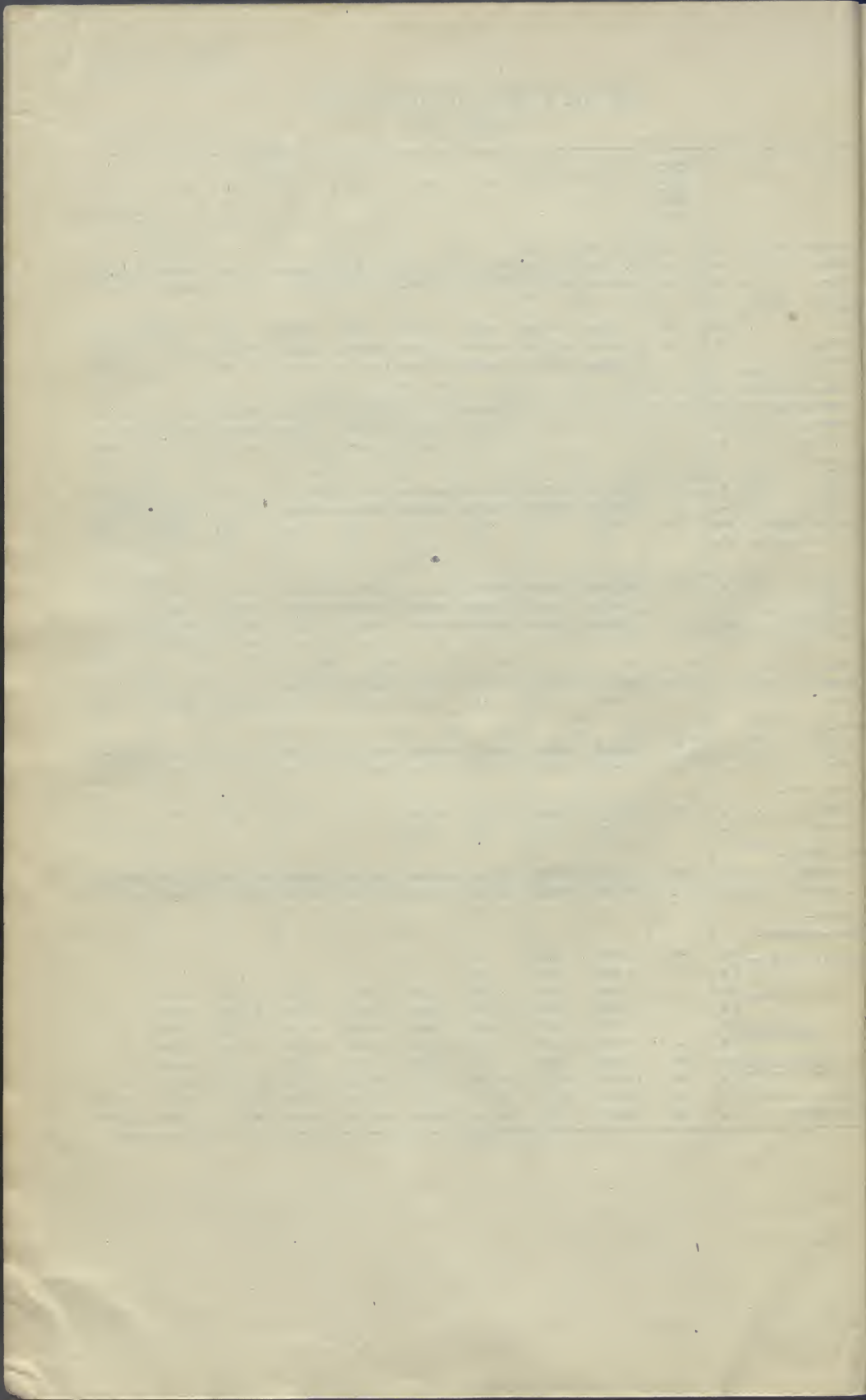
(a) The statistics up to 1915-16 relate to the years ending on different dates for different companies not later than 30th June each year. From 1917 onwards they refer to the calendar years.

SUMMARY of PRINCIPAL TABLES—concluded

PART II

	Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1914-15	1915-16	1916-17	1917-18	1918-19
LAND REVENUE—										
Receipts . . . R	128	24,75,42,050	27,37,81,705	29,74,64,233	33,08,32,886	34,33,41,050	35,70,73,216	35,80,25,604	35,06,42,112	34,49,16,318
Charges . . . "	129	3,67,61,360	4,22,31,350	5,00,11,481	5,49,07,649	5,86,85,661	5,85,40,927	5,71,72,798	5,07,01,851	6,15,44,392
FORESTS—										
Area . . . sq. m	131	112,608	208,369	233,651	243,478	249,807	249,000	246,579	251,512	251,468
Revenue . . . R	136	1,49,67,135	1,97,70,493	206,74,593	2,74,05,454	2,97,00,784	3,11,16,367	3,70,61,930	4,00,60,257	4,08,18,231
Expenditure . . . "	"	80,63,125	1,11,60,040	1,42,53,521	1,52,44,023	1,82,06,450	1,85,92,607	1,87,43,883	2,11,57,062	2,88,75,505
Outturn of Forest produce—										
Timber and fuel . c. ft.	143	..	..	246,334,840	260,563,175	270,455,459	286,216,111	306,890,398	328,666,379	343,850,918
Bamboos . . . No.	"	..	..	210,173,780	224,881,423	144,139,982	168,759,999	189,269,716	195,163,424	(a)
Minor produce . R	"	..	..	55,12,819	95,27,322	1,07,63,283	1,16,80,737	1,24,56,596	1,36,75,698	1,42,04,568
OPPIUM—										
Receipts . . . R	153	7,87,91,820	7,65,33,633	8,20,31,694	11,23,29,433	2,35,83,274	2,87,02,712	4,74,00,073	4,61,83,538	4,98,36,670
Charges . . . "	"	2,18,07,970	2,67,88,124	2,83,86,616	1,86,99,859	98,11,331	1,71,64,971	1,36,85,911	1,06,91,739	1,96,18,273
Area under cultivation . Acres	156	501,719	606,662	613,996	362,868	164,911	167,155	204,186	207,010	177,124
Production to August 31 . Mds.	"	83,099	89,119	107,228	44,926	28,293	27,001	32,124	32,248	27,343
SALT—										
Receipts . . . R	177	8,23,16,832	9,05,05,670	6,07,89,821	4,44,53,010	5,70,02,072	5,46,88,024	7,45,83,752	8,00,16,814	..
Charges . . . "	"	46,52,727	64,12,715	67,34,095	72,09,205	73,22,245	75,59,124	78,86,295	81,36,053	..
Quantity consumed . Mds.	"	33,280,738	35,813,199	38,598,752	40,566,988	51,875,207	48,075,810	54,063,944	56,760,706	..
Duty . . . R	"	7,98,10,730	8,75,53,995	5,73,97,195	4,08,17,010	5,22,25,132	4,97,63,069	6,58,06,308	7,07,95,346	..
STAMPS										
Receipts . . . "	189	4,07,30,810	5,01,06,562	5,85,10,734	7,66,47,769	8,00,00,132	8,62,19,325	9,19,00,939	9,07,56,397	..
Charges . . . "	"	11,73,390	15,49,190	18,92,767	21,24,855	25,40,701	25,27,591	25,85,802	26,27,103	..
EXCISE—										
Receipts . . . "	209	4,92,12,736	5,91,98,376	8,53,37,424	10,54,10,786	13,28,15,230	12,93,41,572	13,80,92,180	15,23,42,776	17,25,74,891
Charges . . . "	"	17,49,806	25,23,808	38,83,446	62,14,273	75,01,389	77,16,428	78,21,327	79,80,098	88,41,964
PROVINCIAL RATES—										
Revenue . . . "	248	3,49,12,400	3,84,40,692	4,19,70,756	83,15,677	5,82,211	6,27,676	4,70,859	4,29,493	4,20,130
Expenditure . . . "	"	54,040	5,09,616	5,58,168	69,363	..	..	..	..	..
CUSTOMS REVENUE—										
From Imports . . . "	250	79,44,510	4,01,42,293	5,00,89,920	8,08,61,009	8,06,77,663	7,38,53,580	9,90,22,612	11,99,59,712	12,57,05,194
Exports . . . "	"	92,10,395	84,89,433	1,15,11,267	1,30,87,498	82,97,869	78,91,792	2,47,11,791	3,32,48,424	3,69,14,911
INCOME TAX—										
Assesses and collections—										
Incomes less than Rs.1,000 { No.	268	274,259	303,426	30	..	..	..	..	..	..
" " { R	"	31,39,910	35,20,956	395	..	..	..	..	..	..
" " { No.	"	92,951	118,277	164,347	180,892	218,779	220,793	225,695	237,179	..
" " { R	"	25,33,290	32,05,259	42,69,507	46,22,957	57,55,812	58,91,785	61,74,449	64,71,920	..
" " { No.	"	56,898	70,932	83,812	95,617	118,819	120,324	129,941	143,910	..
" " { R	"	90,41,831	1,17,16,128	1,42,50,547	1,68,50,257	2,25,60,364	2,30,73,997	4,58,58,199	5,90,51,221	..
TOTAL (Inclusive of Interest on securities) { No.	269	425,614	498,686	249,444	277,822	3,38,954	342,541	357,021	382,532	..
" " { R	270	1,57,79,390	1,96,64,911	1,96,53,498	2,20,04,370	2,97,56,384	3,04,63,283	5,54,77,740	7,11,32,947	..
TRIBUTES FROM INDIAN STATES . . . "	273	76,04,210	86,67,349	89,61,451	91,11,699	91,47,391	91,36,926	91,56,440	89,65,061	89,16,304
INTEREST RECEIPTS . . . "	275	89,26,309	89,26,309	1,06,06,641	1,57,99,586	1,26,17,671	1,33,84,997	1,79,18,693	1,39,49,516	1,58,12,720

(a) Not yet available



PART I

Revenue, Expenditure, Coinage, Currency, Public Debt,
Council Bills, Exchange, Banks, etc.

PART I

General Principles of the Law of
Contract, Torts, and Property

REVENUE AND EXPENDITURE

[FOR TABLES, SEE PAGES 9 TO 11]

Table No. 1 is an abstract statement of Revenue, Expenditure, and Debt of the Government of India in each year from 1877-78 to 1918-19. The funded debt outstanding in 1877-78 was ₹74.95 lakhs in India and £59.7 million in England. The total sum represents 265 per cent of the revenue of that year. In 1918-19 the funded debt outstanding was ₹335.2 million equivalent to 225 per cent of the year's revenue. In the 42 years there was a surplus in 28 years and a deficit in 14 years. The 28 years' surplus aggregates ₹10,001 lakhs of rupees and the 14 years' deficit ₹3,958 lakhs, the result being a net surplus of ₹6,043 lakhs.

Table No. 2 is an abstract of the Revenue and Expenditure for ten years. During the period of 42 years dealt with in Table No. 1, the total revenue has risen from ₹6,197 lakhs in the first year 1877-78 (equivalent at the average rate of exchange of that period to £53,709,00) to ₹22,386 lakhs (=£149,240,000 at ₹15 to the pound sterling) in 1918-19. The increase represents 261 per cent reckoning in rupees and 178 per cent reckoning in sterling. During the same period the expenditure has risen from ₹6,623 lakhs (=£57,403,000) to ₹22,959 lakhs (=£153,060,000). This represents 247 per cent in rupees and 167 per cent in sterling.

In considering the Revenue and Expenditure of the Government of India, however, it is desirable to separate "Commercial Services," i.e., the Post Office and Telegraph Department, Railways, and Irrigation, from other heads.

The following statement gives the quinquennial averages for each of the main heads of revenue and the percentage which each bears to the total revenue, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for the years 1917-18 and 1918-19.

Revenue (excluding Revenue from Commercial Services) in thousands of rupees

	Land Revenue, including tributes from Indian States		Forest		Opium		Salt		Stamps		Excise		Customs		Provincial Rates		Income Tax (a)		TOTAL	
	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%
1877-78 to 1881-82 .	24,00,20	41.3	70,95	1.2	9,85,08	17	7,03,21	12.1	3,18,59	5.5	2,89,56	5	2,22,65	3.8	2,65,97	4.6	17,67	.3	57,76,88	90.8
1882-83 to 1886-87 .	23,04,25	40.4	1,03,38	1.8	9,15,16	16	6,36,66	11.2	3,58,28	6.3	3,09,71	7	1,19,19	2.1	2,86,27	5	68,27	1.2	51,91,17	91
1887-88 to 1891-92 .	24,40,04	38.6	1,37,96	2.2	8,31,05	13.2	7,93,87	12.6	4,04,45	6.4	4,83,94	7.7	1,52,66	2.4	3,29,87	5.2	1,56,36	2.5	57,30,20	90.8
1892-93 to 1896-97 .	26,02,34	38.1	1,66,81	2.4	7,09,55	10.4	8,56,69	12.6	4,61,77	6.8	5,49,91	8.1	3,33,27	4.9	3,60,12	5.3	1,78,83	2	62,19,29	90.6
1897-98 to 1901-02 .	27,41,90	37.4	1,82,71	2.3	6,48,79	8.9	8,86,59	12.1	4,94,34	6.7	5,80,87	7.9	4,99,02	6.8	3,87,65	5.3	1,96,10	2.7	66,17,37	90.3
1902-03 to 1906-07 .	39,51,22	35.7	2,37,89	2.9	8,21,56	9.9	7,65,86	9.3	5,62,46	6.8	7,90,39	9.6	6,30,16	7.6	4,04,27	4.9	1,99,20	2.4	78,63,01	89.1
1907-08 to 1911-12 .	31,33,63	36.8	2,68,52	3.2	9,04,43	10.6	4,95,05	5.8	6,83,35	8	10,12,45	11.9	8,96,68	9.8	1,35,26	1.6	2,35,88	2.8	77,06,26	90.5
1912-13 to 1916-17 .	33,31,19	36.6	3,27,26	3.6	4,01,85	4.4	5,74,93	6.3	8,00,39	8.8	13,16,32	14.5	10,69,07	11.8	25,33	.3	3,47,77	3.8	81,94,11	90.1
1917-18 .	33,30,75	28.2	4,09,69	3.4	4,61,83	3.9	8,24,92	7	8,59,13	7.3	15,24,26	12.9	16,55,49	14	4,29	..	0,46,22	8	1,00,16,58	84.7
1918-19 .	32,52,64	24.7	4,68,19	3.6	4,93,36	3.8	6,41,70	4.9	9,02,85	6.9	17,33,63	13.2	18,18,10	13.8	4,20	..	11,63,77	8.8	1,04,78,44	70.7

(a) Termed "Assessed Taxes" up to 1913-14

The total increase of this revenue in 1918-19 as compared with the average of 1877-78 to 1881-82 is 81 per cent.

The following table gives the quinquennial averages under the main heads of expenditure and the percentage which each bears to the total expenditure, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for the years 1917-18 and 1918-19.

Expenditure (excluding Expenditure on Commercial Services) in thousands of rupees

	Land Revenue (including District Administration)		Forest		Other heads including Opium		Debt Services		Civil Departments		Civil charges		Civil works		Army (including Military Works and Special Defence Works)		Famine Relief and Insurance		TOTAL	
	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%	₹	%
1877-78 to 1881-82 .	2,96,58	5.2	47,77	.8	3,18,49	5.6	5,08,83	8.9	10,64,27	18.7	3,87,82	6.8	3,30,04	5.8	22,55,83	39.2	1,47,36	2.6	53,37,89	93.6
1882-83 to 1886-87 .	3,32,27	6.0	66,99	1.2	3,65,97	6.6	4,51,08	8.2	11,81,91	21.4	4,14,65	7.5	4,17,48	7.6	19,67,19	35.6	1,27,53	2.3	53,24,06	96.4
1887-88 to 1891-92 .	3,62,73	6.0	78,40	1.3	3,27,75	5.4	4,58,11	7.6	13,27,91	22.1	4,53,35	7.5	4,43,99	7.3	22,66,28	37.7	52,76	2.8	57,71,28	95.7
1892-93 to 1896-97 .	4,04,13	6.1	91,80	1.3	3,27,33	4.9	4,28,87	6.4	14,87,02	22.5	5,55,70	8.4	4,57,11	6.9	25,47,35	38.5	1,11,14	1.6	64,10,45	96.6
1897-98 to 1901-02 .	4,17,63	5.8	1,04,83	1.4	3,94,53	5.5	3,10,91	4.3	16,16,43	22.6	5,60,35	7.8	4,85,73	6.8	25,17,80	35.2	3,45,30	4.8	67,53,43	94.2
1902-03 to 1906-07 .	4,77,11	5.9	1,30,15	1.6	6,69,49	8.2	2,54,98	3.1	18,91,04	23.2	5,95,80	7.3	7,33,07	9	30,51,50	37.1	1,46,65	1.6	79,19,79	97.2
1907-08 to 1911-12 .	5,48,41	6.3	1,54,70	1.8	6,17,25	7.1	3,03,12	3.5	22,28,61	25.7	6,67,44	7.7	7,39,39	8.5	30,81,10	35.8	1,78,41	2.1	85,18,43	98.3
1912-13 to 1916-17 .	5,84,56	6.0	1,81,19	1.9	6,04,15	6.2	2,06,48	2.1	27,44,47	28.2	7,07,33	7.3	9,09,35	9.3	34,22,99	35.1	1,50,00	1.5	95,10,48	97.6
1917-18 .	5,67,34	4.6	2,11,66	1.7	6,06,21	5.6	10,99,22	8.8	31,28,31	25.1	7,23,02	5.8	7,57,36	6.1	46,14,55	37.1	1,50,00	1.2	1,19,50,67	96
1918-19 .	6,15,65	3.9	2,89,04	1.8	8,63,38	5.5	12,19,06	7.8	35,53,23	22.6	7,44,16	4.7	8,46,99	5.4	70,24,53	44.7	1,50,00	1	1,53,06,0	97.4

REVENUE AND EXPENDITURE

The expenditure in these tables represents expenditure from revenue only and not expenditure from borrowed capital.

Turning now to the Commercial Services, that is, the Post Office and Telegraph, Railways, and Irrigation, the following table shows the total revenue, total expenditure, and net surplus or deficit for each of these heads, and the total for all of them together, arranged in the form of quinquennial averages from 1877-78 to 1916-17 and annual figures for 1917-18 and 1918-19.

Revenue and Expenditure under Commercial Services in thousands of rupees

	POST OFFICE			TELEGRAPH			RAILWAYS			IRRIGATION			TOTAL		
	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)
1877-78 to 1881-82	94,70	1,11,36	-16,66	45,80	50,85	-5,05	8,23,38	9,25,91	-1,02,53	1,40,36	1,86,58	-46,22	11,04,24	12,74,70	-1,70,46
1882-83 to 1886-87	1,06,22	1,27,99	-21,77	58,87	73,80	-15,02	12,59,86	13,51,53	-91,67	1,61,35	2,25,47	-64,12	15,86,30	17,76,88	-1,92,58
1887-88 to 1891-92	1,32,92	1,39,69	-6,77	79,46	76,49	+2,97	16,76,67	18,20,90	-1,44,23	2,01,01	2,68,49	-67,48	20,90,07	23,05,57	-2,15,51
1892-93 to 1896-97	1,63,58	1,60,58	+3,00	1,00,66	88,60	+12,06	20,55,51	22,55,73	-2,00,22	2,50,09	2,99,66	-49,57	25,99,84	28,04,57	-2,34,75
1897-98 to 1901-02	1,97,34	1,79,65	+17,69	1,26,90	1,13,97	+12,93	25,53,26	25,43,06	-9,80	3,65,46	3,35,20	+30,26	32,22,96	31,71,88	+51,08
1902-03 to 1906-07	2,37,47	2,23,43	+14,04	1,34,86	1,47,94	-13,08	34,97,54	32,72,22	+2,25,32	4,58,90	4,10,72	+48,18	43,28,77	41,02,49	+2,26,28
1907-08 to 1911-12	2,91,24	2,86,69	+4,55	1,49,17	1,55,27	-6,10	44,33,51	42,24,70	+2,08,81	5,51,36	4,54,57	+96,79	54,25,28	51,81,23	+3,04,05
1912-13 to 1916-17	5,57,82	4,87,61	+70,21	(a)	(a)	(a)	57,27,29	50,23,04	+6,99,25	7,12,20	5,35,77	+1,76,43	69,97,31	60,51,42	+9,45,89
1917-18	6,92,50	5,35,16	+1,57,34	(a)	(a)	(a)	69,06,23	54,19,08	+14,87,15	7,59,58	5,67,72	+1,91,86	83,58,31	65,21,96	+18,36,35
1918-19	8,01,44	5,96,24	+2,05,20	(a)	(a)	(a)	76,41,64	60,56,43	+15,85,21	8,01,98	5,92,02	+2,09,96	92,45,06	72,44,69	+19,00,37

(a) Included under Post Office

REVENUE AND EXPENDITURE*

No. 1.—ABSTRACT STATEMENT of REVENUE, EXPENDITURE, and DEBT of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1877-78 to 1918-19

	Revenue	Expenditure	Surplus	Deficit	FUNDED DEBT CONTRACTED		FUNDED DEBT PAID OFF		FUNDED DEBT OUTSTANDING	
					In India	In England	In India	In England	In India	In England
	₹	₹	₹	₹	₹	£	₹	£	₹	£
1877-78	81,97,24,810	66,23,45,210	..	4,26,20,400	4,28,01,040	4,280,000	7,34,87,100	..	74,95,45,200	69,077,038
1878-79	65,18,90,770	63,05,49,790	2,13,40,980	..	25,06,81,400	2,226,584	21,21,37,340	2,874,500	78,83,89,260	59,029,117
1879-80	68,43,30,850	69,66,09,780	..	1,22,78,930	9,50,82,050	11,435,939	5,47,46,220	1,009,500	82,87,25,000	68,855,556
1880-81	74,29,01,120	77,92,15,060	..	3,63,13,940	4,90,17,680	5,037,244	1,81,45,310	2,444,911	85,95,97,460	71,429,133
1881-82	75,08,49,870	72,08,95,360	3,59,54,510	..	5,24,38,810	1,205,647	1,27,50,420	4,467,328	88,65,31,020	68,141,947
1882-83	70,27,83,370	69,60,35,000	67,48,370	..	4,00,18,940	2,490,733	1,06,62,920	2,017,185	90,68,87,660	68,855,694
1883-84	71,84,20,200	69,96,23,130	1,87,97,070	..	3,57,17,740	591,001	1,05,97,910	40,031	93,19,13,840	68,108,837
1884-85	70,69,06,810	71,07,71,270	..	38,64,460	1,38,720	4,299,956	2,28,010	3,137,705	93,18,36,000	69,271,088
1885-86	74,46,41,070	77,26,59,230	..	2,80,17,260	23,190	4,586,045	48,23,210	50,512	92,70,39,820	73,806,621
1886-87	77,33,71,340	77,15,87,070	17,84,270	..	1,20,88,600	10,914,546	1,19,22,940	492,990	92,65,36,360	84,228,177
1887-88	78,75,97,440	80,78,85,760	..	2,02,88,320	5,50,52,730	..	6,94,740	88,029	98,08,98,620	84,140,148
1888-89	81,69,66,780	81,65,96,600	3,70,180	..	3,00,20,730	14,652,209	21,32,930	3,758,747	1,00,87,97,420	95,033,610
1889-90	85,08,52,030	82,47,31,700	2,61,20,330	..	2,00,00,000	4,161,000	11,91,170	1,002,219	1,02,76,11,750	98,199,391
1890-91	85,74,16,490	82,05,34,780	3,68,81,710	..	750	6,895,000	1,53,850	679,183	1,02,74,65,550	104,408,208
1891-92	89,14,32,830	88,67,57,480	46,75,350	..	70	4,600,000	5,43,520	1,604,065	1,02,69,23,170	107,404,143
1892-93	90,17,24,380	91,00,58,500	..	83,34,120	25,00,230	1,300,000	47,880	2,020,376	1,02,93,75,520	106,663,767
1893-94	90,56,52,140	92,11,25,120	..	1,54,69,980	3,71,91,130	2,782,000	1,11,05,870	1,351,975	1,05,54,60,780	108,113,792
1894-95	95,18,74,290	94,49,43,190	69,31,100	..	..	6,000,000	1,17,23,380	107,966	1,04,37,37,400	114,005,826
1895-96	98,37,01,670	96,83,61,690	1,53,39,980	..	..	..	58,48,120	102,094	1,03,78,89,280	113,003,732
1896-97	94,12,97,410	95,83,47,630	..	1,70,50,220	6,04,86,500	2,400,000	72,25,250	2,420,499	1,09,11,50,530	113,883,233
1897-98	96,44,20,040	1,01,80,12,150	..	5,35,92,110	3,90,01,200	3,500,000	41,95,390	108,553	1,11,60,56,340	117,274,660
1898-99	67,595,815	64,954,942	2,640,873	..	800,000	6,000,000	160,624	3,596,075	75,103,132	119,768,605
1899-1900	68,637,164	65,862,541	2,774,623	..	..	..	119,598	124,204	74,983,134	119,644,401
1900-01	75,272,291	73,602,087	1,670,204	..	2,000,000	8,922,350	95,197	131,372	76,887,937	128,435,379
1901-02	76,344,525	71,394,282	4,950,243	..	666,667	2,009,500	93,682	137,769	77,460,922	130,307,090
1902-03	77,434,915	74,365,366	3,069,549	..	1,000,000	1,500,000	91,545	1,510,829	78,369,377	130,296,261
1903-04	83,756,155	80,759,755	2,996,400	..	1,333,333	1,500,000	86,508	750,417	79,616,202	131,045,844
1904-05	84,812,971	81,356,905	3,456,066	..	2,000,000	2,500,000	84,320	1,158,653	81,531,882	132,387,191
1905-06	84,997,685	82,905,831	2,091,854	..	2,666,667	14,430,446	144,508	410,198	84,054,041	146,457,439
1906-07	88,852,873	87,263,533	1,589,340	..	3,000,000	2,000,000	83,908	938,805	86,970,043	147,518,634
1907-08	88,870,329	88,369,714	500,615	..	1,666,667	9,777,747	83,713	815,307	88,552,997	156,481,074
1908-09	86,074,624	90,412,334	..	3,737,710	1,333,333	5,544,753	3,650	1,052,458	89,710,700†	160,973,369
1909-10	90,130,296	90,223,655	606,441	..	1,666,667	9,518,341	82,160	385,769	91,228,874†	170,106,911
1910-11	97,470,114	93,533,827	3,936,287	..	1,000,000	8,943,547	82,217	1,031,123	92,064,810†	177,996,335
1911-12	100,580,799	96,640,465	3,940,334	..	1,333,333	3,014,512	81,177	2,529,250	93,300,080†	178,486,597
1912-13	106,254,327	103,146,693	3,107,634	..	2,000,000	3,000,000	82,454	2,307,404	95,224,319†	179,179,103
1913-14	105,220,777	102,908,354	2,312,423	..	2,000,000	..	82,347	2,114,436	97,123,719†	177,064,757
1914-15	101,534,375	103,319,645	..	1,785,270	3,333,333	..	103,606	874,399	100,351,013†	176,190,358
1915-16	104,704,041	105,892,702	..	1,188,661	3,332,400	..	626	1,018,529	103,639,847†	175,171,829
1916-17	118,799,968	111,321,793	7,478,170	..	5,223,448	..	84,047	1,022,105	108,573,538†	174,144,724
1917-18	134,662,116	126,475,072	8,087,074	..	7,622,561	64,927,000	513,567	2,114,149	113,385,919†	236,957,576
1918-19	149,239,767	153,060,176	..	3,820,400	19,633,192	..	215,208	34,429,005	132,710,233†	292,528,570
Total Surplus	R	1,00,00,88,800								
Total Deficit	R	..	39,58,10,400							
Net Surplus	R	60,42,58,310								

*Compiled from the Finance and Revenue Accounts of the Government of India

† Includes adjusted amounts transferred from other loans

(a) The figure represents British Government 5 per cent War Loan (1929-47) taken over by India

NOTE.—From 1889-90 the figures are stated in sterling, the pound representing fifteen rupees

REVENUE AND EXPENDITURE

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1909-10 to 1918-19

Revenue

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	£	£	£	£	£	£	£	£	£	£
I.—LAND REVENUE, FOREST, AND TRIBUTES—										
1. Land Revenue[. . .	21,332,141	20,877,521	20,764,697	21,282,468	21,391,575	21,221,536	22,031,161	22,441,265	21,007,246	21,089,944
2. Forest	1,735,384	1,829,557	1,952,179	2,153,009	2,229,872	1,980,652	2,074,425	2,470,795	2,731,284	3,121,255
3. Tributes from Indian States	588,307	607,447	595,005	623,542	616,881	609,827	609,128	612,429	597,670	594,354
TOTAL	23,655,834	23,314,525	23,311,881	24,059,019	24,238,328	23,812,015	24,714,714	25,124,439	24,986,200	24,805,553
II.—OPIMUM	5,534,683	7,521,962	5,961,278	5,124,592	1,624,878	1,572,218	1,913,514	3,160,005	3,078,908	3,289,111
III.—TAXATION—										
1. Salt	3,319,518	3,175,950	3,391,212	3,334,374	3,445,305	3,910,790	3,647,587	4,826,260	5,499,487	4,277,989
2. Stamps	4,548,304	4,811,691	4,815,129	5,069,115	5,318,293	5,082,043	5,433,632	5,776,666	5,727,522	6,018,976
3. Excise	6,537,854	7,030,314	7,609,753	8,277,919	8,894,300	8,856,831	8,632,209	9,215,899	10,161,703	11,557,518
4. Customs	4,965,118	6,019,009	6,468,567	7,197,243	7,558,220	6,347,201	5,873,886	8,659,182	11,036,588	12,120,641
5. Provincial Rates . . .	539,223	554,378	548,680	552,149	180,210	38,814	41,845	31,391	28,633	28,012
6. Income Tax (a) . . .	1,558,964	1,593,301	1,652,878	1,742,397	1,950,250	2,036,733	2,090,109	3,772,967	6,308,104	7,758,462
7. Registration	430,377	425,855	445,862	482,022	518,962	485,295	518,879	540,581	527,590	572,652
TOTAL	21,899,358	24,210,498	24,932,081	26,655,219	27,865,540	26,757,757	26,238,147	32,822,976	39,289,630	42,334,250
IV.—DEBT SERVICES . .	1,184,343	1,465,439	1,448,741	1,473,708	1,352,119	1,023,307	1,036,417	1,136,504	2,170,108	3,829,422
V.—CIVIL SERVICES—										
1. Receipts by Civil Departments	1,146,075	1,211,123	1,238,131	1,334,847	1,408,286	1,505,120	1,573,904	1,739,713	1,935,364	2,094,802
2. Miscellaneous Civil Receipts	287,410	298,145	298,361	292,464	320,226	310,829	303,061	315,899	306,705	337,505
3. Civil Works	268,786	298,833	326,924	355,447	293,640	288,219	304,035	309,373	323,599	347,649
TOTAL	1,702,271	1,798,101	1,863,416	1,982,758	2,007,165	2,104,168	2,187,000	2,364,985	2,565,668	2,779,956
VI.—MILITARY SERVICES—										
Army and Military Works	1,136,961	1,221,029	1,343,057	1,387,634	1,369,652	1,374,688	1,241,740	1,575,946	1,720,509	2,349,972
VII.—COMMERCIAL SERVICES—										
1. Post Office	1,927,329	1,996,922	2,134,279	2,262,436	2,410,210	3,596,973	3,787,478	4,174,607	4,616,190	5,342,967
2. Telegraph	902,851	997,159	1,087,425	1,174,124	1,188,309					
3. Railways	28,982,179	30,660,102	33,636,774	36,763,518	37,639,236					
4. Irrigation	3,660,156	3,694,521	3,980,052	4,411,217	4,713,159					
TOTAL	35,472,415	37,357,704	40,838,530	44,611,295	45,950,914	44,433,800	46,834,164	51,393,566	55,722,076	61,633,736
VIII.—MISCELLANEOUS RECEIPTS—										
Mint, Exchange, Miscellaneous	544,431	580,856	881,815	960,102	812,104	436,419	478,345	1,221,497	5,079,052	8,217,767
GRAND TOTAL	91,130,296	97,470,114	100,580,799	106,254,327	105,220,777	101,534,375	104,704,041	118,799,968	134,563,146	149,239,767
Excess of Expenditure over Revenue	..	..	..	..	..	1,785,270	1,188,661	..	..	3,820,409

(a) Termed, "Assessed Taxes" up to 1913-14

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1909-10 to 1918-19—*contd.*

Expenditure

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	£	£	£	£	£	£	£	£	£	£
I.—DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks, Assignments and Compensations . . .	1,727,932	1,495,109	1,557,191	1,559,418	1,577,243	1,658,465	1,625,316	1,729,055	1,867,130	2,487,536
2. Charges of collection of Revenue—										
(a) Land Revenue (including District Administration)	3,650,079	3,662,426	3,786,454	3,868,029	3,686,422	3,914,018	3,903,714	3,813,133	3,782,276	4,104,333
(b) Opium	1,110,155	1,246,657	729,452	599,729	1,012,440	654,089	1,144,331	912,394	1,108,782	1,307,885
(c) Forest	1,006,697	1,033,261	1,142,202	1,152,585	1,174,488	1,217,508	1,242,867	1,251,765	1,411,042	1,526,911
(d) Other heads	1,364,727	1,418,770	1,454,875	1,493,543	1,524,004	1,494,950	1,561,142	1,622,321	1,685,465	1,960,457
TOTAL	8,859,590	8,856,223	8,670,174	8,653,304	9,274,507	8,839,339	9,467,370	9,328,668	9,854,695	11,787,122
II.—DEBT SERVICES	2,115,045	2,168,902	2,037,735	1,810,535	1,615,653	1,191,257	1,190,364	1,174,864	7,328,169	8,127,090
III.—CIVIL SERVICES—										
1. Civil Departments	14,185,968	14,031,367	16,466,166	16,688,755	17,934,199	18,909,977	18,868,215	19,081,230	20,855,368	23,688,218
2. Miscellaneous Civil Charges	4,450,164	4,491,375	4,509,914	4,595,454	4,801,569	4,781,060	4,656,238	4,743,222	4,820,135	4,961,069
3. Civil Works	4,135,906	4,536,667	5,453,212	6,059,503	7,008,624	7,176,750	5,450,464	4,616,331	5,049,060	5,640,495
TOTAL	22,772,038	23,959,409	26,429,292	27,343,712	29,744,392	30,867,787	28,974,915	28,440,783	30,724,563	34,295,782
IV.—MILITARY SERVICES—										
1. Army (a)	19,362,338	19,577,647	19,987,274	20,056,454	20,302,084	20,799,929	22,633,713	24,953,683	25,901,728	43,984,939
2. Military Works	858,342	900,437	909,657	887,379	947,297	996,071	850,866	1,594,538	1,861,109	2,895,271
3. Special Defence Works	28,604	7,987	4,706	9,267	16,384	13,603	13,514	18,536	813	(b)
TOTAL	20,249,284	20,486,071	20,901,637	20,953,100	21,265,765	21,809,603	23,503,093	26,566,757	30,763,650	46,830,210
V.—COMMERCIAL SERVICES—										
1. Post Office	1,927,582	1,950,892	2,008,470	2,026,567	2,092,019	3,257,283	3,149,650	3,441,387	3,567,730	3,974,951
2. Telegraph	992,433	976,832	1,093,934	1,105,946	1,180,945		3,162,169	3,451,460	3,612,714	40,376,165
3. Railways	28,167,257	28,651,606	29,849,004	31,960,164	32,849,703		3,721,090	3,549,912	3,784,838	3,946,829
4. Irrigation	3,053,857	3,110,134	3,174,883	3,301,928	3,531,967					
TOTAL	34,131,129	34,689,464	36,126,291	38,304,665	39,654,554	41,029,355	41,062,945	41,572,759	43,479,752	48,297,948
VI.—MISCELLANEOUS CHARGES—										
1. Famine Relief and Insurance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2. Construction of Railways (charged to Provincial or Local Revenues)	1,245	795	836	4,266	1,414	459	1,283	2,504	—766	5,376
3. Mint, Exchange, Miscellaneous	501,288	411,761	505,416	478,121	734,865	672,095	561,812	838,461	1,265,954	1,637,517
TOTAL	1,502,533	1,412,556	1,506,252	1,477,387	1,786,279	1,672,465	1,563,075	1,840,665	2,265,188	2,642,893
Add or Deduct—										
Provincial Surplus or Deficit . .	894,036	1,961,202	969,084	4,514,050	—222,886	—2,190,152	130,540	2,367,362	2,059,055	1,079,131
GRAND TOTAL	90,523,655	93,533,827	96,640,465	103,146,693	102,908,354	103,319,645	105,892,702	111,913,798	126,475,072	153,070,176
Excess of Revenue over Expenditure	606,611	3,936,287	3,940,334	3,107,634	2,312,423	..	..	7,478,170	8,087,074	..

(a) Including Marine

(b) Expenditure on this head, which was previously recorded separately is now included under "Military Works"

MINT AND COINAGE

[FOR TABLES, SEE PAGES 15 TO 29]

Gold coins

No gold coins were minted in India during the period from 1891-92 to 1917-18.* By a Royal Proclamation dated 21st December 1917, a branch of the Royal Mint was established at Bombay for the coinage of sovereigns, but it could not commence work until September 1918. In 1918-19, 1,295,372 pieces of sovereigns were coined in this mint but none were issued to the public. Pending this coinage, the local Mint commenced in June the coinage of gold Mohurs (fifteen-rupee gold coins) under an Ordinance promulgated by the Government of India (subsequently superseded by Act XIV of 1918). The total number of gold Mohurs thus coined amounted to 2,109,703 pieces. Sovereigns and half-sovereigns minted either in England or Australia are recognised as legal tender to an unlimited amount at the rate of one sovereign to fifteen rupees, provided that they have not been called in or lost weight beyond the limit prescribed as the lowest current weight, viz., 122.5 grains for the sovereign, and 61.125 grains for the half-sovereign—the full legal weight being 123.27447 and 61.63723 grains, respectively. Under Notification No. 1448-A., dated the 8th March 1907, however, sovereigns and half-sovereigns, which have lost weight so as to be of less weight than that for the time being prescribed for light coins by or under the Coinage Act, 1870, as the least current weight, are receivable at Treasuries, Currency Offices, Mints, and Presidency Banks at the following rates, namely :—

- (a) When such coins have not been reduced by more than three grains below standard weight, that is, are not less in weight than grains 120.27447 and 58.63723, respectively, at their face value; and
(b) When such coins are of less weight than grains 120.27447 and 58.63723, respectively, at their bullion value by weight :

Provided that such coins have not been illegally dealt with, that is, have not been impaired, diminished or lightened, otherwise than by fair wear and tear, or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened.

Silver coins

The weight and fineness of the silver coins minted in the Indian mints for circulation in India are as follows :—

	Fine Silver (grains)	Alloy (grains)	Total (grains)
Rupee	165	15	180
Half-rupee (8 annas)	82½	7½	90
Quarter-rupee (4 annas)	41¼	3¾	45
Eighth of a rupee (2 annas)	20¾	1½	22½
One rupee = 165 grains of fine silver.			
One shilling = 80½ grains of fine silver.			
One rupee = shillings 2/6 3/4 †			

In the year 1893 the two Government mints at Calcutta and Bombay were closed for the unrestricted coinage of silver for the public. During the five succeeding years, the coinage of rupees ceased, except that in the years 1897-98 and 1898-99 about nine million rupees were coined for Indian States to replace their local currencies. By the winter of 1900 the stock of rupees in the Currency reserve had fallen so low that direct replenishment by new coinage became a necessity. The coinage was begun in February 1900, the Government purchasing the silver required, and paying for it mainly with the gold accumulated in the Paper Currency Reserve.

The statement below shows the silver coinage in the last five years :—

Number of pieces					
	Rupees	Half-rupees	Quarter-rupees	One-eighth-rupees	Total
1914-15	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000
1915-16	14,800,000	2,804,000	..	..	17,604,000
1916-17	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000
1917-18	22,833,000	8,822,000	21,072,000	25,767,000	281,287,000
1918-19	501,006,000	13,771,000	50,575,000	..	565,352,000

Value (in rupees)							
1914-15	.	.	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000
1915-16	.	.	1,48,00,000	14,02,000	..	..	1,62,02,000
1916-17	.	.	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000
1917-18	.	.	22,58,33,000	44,11,000	52,68,000	31,97,000	23,87,07,000
1918-19	.	.	50,10,06,000	68,85,000	1,26,44,000	..	52,05,35,000

The foregoing figures include the value of old rupees received into the mints for recoinage which is stated separately below :—

	British rupees (nominal value) Rs	Native coins (equivalent in British rupees) Rs	Other coins (equivalent in British rupees) Rs
1914-15	2,04,36,000	..	150
1915-16	1,64,10,000	..	..
1916-17	1,38,55,000	..	..
1917-18	1,26,77,000	..	6
1918-19	5,44,000	..	7

* In 1910 10,001 hundred-piastre pieces to the value of Rs. 1,53,765 were coined in the Bombay mint for the Egyptian Government.

† The metallic value in sterling of the 165 grains of fine silver in a rupee is as follows, with the price of silver at the rate stated below per standard ounce :—

60 d. = 22.297 d.	38 d. = 13.122 d.	34 d. = 12.634 d.	30 d. = 11.149 d.	26 d. = 9.662 d.	22 d. = 8.176 d.
50 d. = 18.581 d.	37 d. = 12.756 d.	33 d. = 12.263 d.	29 d. = 10.777 d.	25 d. = 9.291 d.	21 d. = 7.804 d.
40 d. = 14.865 d.	36 d. = 12.379 d.	32 d. = 11.891 d.	28 d. = 10.406 d.	24 d. = 8.918 d.	20 d. = 7.432 d.
39 d. = 13.494 d.	35 d. = 13.007 d.	31 d. = 11.519 d.	27 d. = 10.034 d.	23 d. = 8.547 d.	

MINT AND COINAGE

In addition to the coinage of silver for circulation in India, the mints also received, under an agreement with certain Exchange Banks, silver for coinage into British dollars for circulation in Hongkong and the Straits Settlements. This agreement terminated on the 10th December 1903, and no fresh agreement has been entered into. Owing to a change in the currency policy in the Government of the Straits Settlements a new dollar was introduced there, the coinage of which has been undertaken at the Bombay mint since September 1903. Since April 1905 the coinage of the Straits fifty-cent pieces has been undertaken in the Bombay mint, and since October 1909 the coinage of the twenty-cent, ten-cent, and five-cent pieces for the Straits Settlements Government has further been undertaken in the same mint. The coinage of Ceylon fifty-cent, twenty-five-cent and ten-cent pieces has been undertaken in the Calcutta mint from 1913-14. The coinage of both dollars and of cent pieces during the five years ending 1918-19 has been :—

Dollar and cent pieces.

Number of pieces							
	British Dollars	Ceylon fifty cents	Ceylon twenty-five cents	Straits twenty cents	Ceylon ten cents	Straits ten cents	Straits five cents
1914-15	..	200,000	400,000	..	1,000,000	..	..
1915-16
1916-17	..	500,000	500,000	645,232	120,545	1,200,014	..
1917-18	..	1,072,840	300,000	551,641	879,455	6,099,860	..
1918-19	8,700,284	3,210,929

With the expiry in December 1903 of the special agreement with the Exchange Banks for the coinage of British dollars, the number coined fell to 3,955,647 in 1903-04 and 648,847 in 1904-05, while the coinage in these two years of Straits dollars was 15,009,891 and 20,364,664 pieces, respectively. No dollars were coined in 1905-06 or in 1906-07, but in 1907-08 the coinage of British dollars was resumed in the Bombay mint. No Straits dollar has been coined since 1904-05, nor British dollar since 1913-14, and Straits fifty-cent pieces have so far been coined only once and that in 1905-06.

The coinage of Egyptian, twenty, ten, five and two piastre pieces was undertaken in the Bombay mint in 1916-17. The total number of these silver pieces coined was 18,370,112 in 1916-17 and 11,343,692 in 1917-18; in 1918-19 only ten, five and two piastre pieces were coined and their total number was 1,870,044.

In 1906 provision was made for the coinage of a nickel coin, and by Notification No. 4597-A., dated the 22nd July 1907, it was directed that the nickel one-anna piece should thenceforth be coined at the mint and issued. The coin weighs 60 grains Troy and has a waved edge with twelve scollops, the greatest diameter being 21 millimetres and the least 19.8 millimetres. The statement in the margin gives the number and value of nickel one-anna pieces struck in the mints in the last five years.

Nickel coin

	Number	Value (in rupees)
1914-15	42,352,000	26,47,000
1915-16	7,670,000	4,79,000
1916-17	39,087,000	24,43,000
1917-18	58,067,000	36,29,000
1918-19	80,692,000	50,43,000

It is a square coin with rounded corners, its least diameter being 21 millimetres and the rim is not milled. The total number of such two-anna pieces coined was 3,848,000 in 1917-18 and 85,991,000 in 1918-19.*

In 1916-17 the nickel coinage of ten, five, two and one millieme pieces for the Egyptian Government was undertaken in the Bombay mint and in that year 11,702,143 pieces of such coins to the value of Rs. 5,92,252 were struck in the mint. In 1917-18, 6,228,655 pieces of Egyptian ten and five milliemes valued at Rs. 5,56,579 and in 1918-19, 872,069 pieces of Egyptian five milliemes only valued at Rs. 67,040 were struck in the mint.

Copper coinage was introduced into the Bengal Presidency by Act XVII of 1835, and into the Madras and Bombay Presidencies by Act XXII of 1844. The weight of the copper coins struck under Act XXIII of 1870 remained the same as it was in 1835. It was as follows :—

Copper coins

	Grains Troy
Double piece, or half-anna	200
Pice or quarter-anna	100
Half-pice or one-eighth of an anna	50
Pice, being one-third of a pice or one-twelfth of an anna	33½

Ninety rupees' worth of pice weigh 576,000 grains troy, or 82½ lb avoirdupois.

Act III of 1906 provided for the substitution of bronze for copper coinage. By Notification No. 3895-A., dated the 11th July 1906, it was directed that the bronze coins should thenceforth be coined and issued at the mint, and that, with effect from the 1st August 1906, copper coins for the Government of India should cease to be coined. But the copper coinage for Ceylon and the Straits and for certain Indian States continued in the Calcutta mint. In 1916-17, 3,000,000 pieces of half cents to the value of Rs. 26,250 and 4,000,000 pieces of quarter cents to the value of Rs. 17,500 were coined for the Straits; and in 1917-18, 1,000,000 pieces of cents to the value of Rs. 10,000 and 2,000,000 pieces of half-cents to the value of Rs. 10,000 were coined for Ceylon.

Bronze coins

* By Notification No. 3129-F. dated the 10th December 1919, it was directed that nickel eight-anna and four-anna pieces should thenceforth be coined at the mint and issued. The eight-anna coin is circular, the diameter being 26 millimetres and the rim is not milled. The four-anna coin has a waved edge with eight crests and eight hollows, the greatest diameter being 25 millimetres and the rim is not milled.

The weight and dimensions of the several denominations of bronze coins are given below :—

	Standard weight (in grains Troy)	Diameter (in millimetres)
Pice or quarter anna	75	25.4
Half-pice	37½	21.15
Pie	25	17.45

The statement below shows the bronze coinage of the last five years :—

	Number (of pieces)				Value (in rupees)			
	Quarter anna	Half-pice	Pie pieces	Total	Quarter anna	Half-pice	Pie pieces	Total
1914-15	20,441,600	4,876,800	19,814,400	45,132,800	3,19,400	38,100	1,03,200	4,60,700
1915-16	..	9,830,400	20,563,200	30,393,600	..	76,800	1,07,100	1,83,900
1916-17	9,337,600	5,734,400	14,438,400	29,510,400	1,45,900	44,800	75,200	2,65,900
1917-18	83,257,600	15,296,000	35,174,400	133,728,000	13,00,900	1,19,500	1,83,200	16,03,600
1918-19	117,472,000	6,284,800	24,192,000	147,948,800	18,35,500	49,100	1,26,000	20,10,600

In 1916-17, 4,764,000 pieces of Australian pennies to the value of Rs. 2,97,750 and 3,600,000 pieces of Australian half-pennies to the value of Rs. 1,12,500 were struck in the Calcutta mint ; in addition to these, 4,000,000 half millieme pieces to the value of Rs. 30,406 were coined for the Egyptian Government. In 1917-18, 4,800,000 pieces of Australian pennies to the value of Rs. 3,00,000, and 5,760,000 pieces of Australian half-pennies to the value of Rs. 1,80,000 were struck, and in 1918-19, 1,200,000 pieces of Australian pennies to the value of Rs. 75,000, 1,454,000 pieces of Australian half-pennies to the value of Rs. 45,450 were coined in the Calcutta mint. In 1918-19, also cent pieces numbering 3,000,000 valued at Rs. 52,500 were struck for the Straits Settlements.

With the fall in the prices of silver, which preceded the closure of the Calcutta and Bombay mints in 1893, there was a very large importation of the metal into India and excessive quantities were coined by some of the Indian States during that period and for some years following the closure. It was found, thereafter, that the coinages were greatly in excess of the needs of the States, and operations abated in 1898. The arrangements made with some of the States for the substitution of the British for the local rupee had led to the closing of the local mints. The States in which coinage was carried on during the last fifteen years have been dealt with in table No. 19. The total coinage from new silver amounted to 10,463,108 tolas in 1917 and 10,878,035 tolas in 1918.

MINT AND COINAGE*

No. 3.—IMPORTS into and EXPORTS from BRITISH INDIA of GOLD (COIN, and BULLION) and the amount received and the amount COINED in the MINTS, from 1835-36 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF GOLD COINAGE
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	
1835-36 to 1844-45 (average)	33,59,000	62,000	32,97,000	4,71,000	2,37,000	7,08,000	4,66,000
1845-46 to 1854-55 (average)	1,08,12,000	5,29,000	1,02,83,000	8,05,000	1,00,000	9,05,000	5,68,000
1855-56 to 1864-65 (average)	5,13,55,000	2,60,000	5,10,95,000	2,53,000	1,05,000	10,58,000	9,41,000
1865-66 to 1874-75 (average)	3,93,18,000	27,40,000	3,65,78,000	2,26,000	26,000	2,52,000	2,51,000
1875-76 to 1884-85 (average)	3,22,44,000	56,05,000	2,66,39,000	1,25,000	..	1,25,000	1,25,000
1885-86 to 1894-95 (average)	3,46,56,000	1,83,89,000	1,62,67,000	98,000	..	98,000	93,000
1895-96	5,02,93,000	2,50,33,000	2,52,00,000	..	..	..	..
1896-97	4,49,12,000	2,20,01,000	2,29,11,000	..	..	..	..
1897-98	7,28,12,000	2,37,27,000	4,90,85,000	}	}	}	..
1898-99	8,84,00,000	2,33,69,000	6,50,31,000				..
1899-1900	11,44,88,000	2,00,82,000	9,44,06,000				..
1900-01	11,89,80,000	11,05,59,000	84,21,000				..
1901-02	8,30,75,000	6,36,99,000	1,93,76,000				..
1902-03	13,19,24,000	4,42,78,000	8,76,46,000	}	}	}	..
1903-04	20,14,79,000	10,21,62,000	9,93,17,000				..
1904-05	21,81,50,000	12,10,61,000	9,70,89,000	..	17,000	17,000	..
1905-06	14,74,90,000	14,29,10,000	45,80,000	1,05,000	46,000	1,51,000	..
1906-07	18,53,34,000	3,67,73,000	14,85,61,000	..	8,000	8,000	..
1907-08	20,75,20,000	3,38,49,000	17,36,77,000	..	30,000	30,000	..
1908-09	8,40,40,000	4,04,88,000	4,35,54,000	..	18,000	18,000	..
1909-10	25,03,10,000	3,35,15,000	21,67,95,000	..	16,000	16,000	..
1910-11	27,89,25,000	3,91,39,000	23,97,86,000	..	48,000	48,000	..
1911-12	41,49,36,000	3,73,38,000	37,75,98,000	..	52,000	52,000	..
1912-13	41,29,08,000	7,28,96,000	34,00,12,000	..	42,000	42,000	..
1913-14	28,22,64,000	4,90,26,000	23,32,38,000	..	87,000	87,000	..
1914-15	10,70,38,000	3,05,64,000	7,64,74,000	..	2,59,000	2,59,000	..
1915-16	5,28,17,000	6,39,08,000	-1,10,91,000	..	7,000	7,000	..
1916-17	13,33,79,000	10,25,000	13,23,54,000	..	1,000	1,000	1,54,000 (b)
1917-18	29,09,49,000	3,01,63,000	25,17,86,000	..	4,000	4,000	..
1918-19	2,27,63,000	7,84,01,000	-5,56,38,000	..	1,000	1,000	5,10,76,000 (c)

* Compiled from special returns furnished by the Masters of the Mints at Calcutta and Bombay
 (a) Gold received by the Mints on behalf of the Paper Currency Department is omitted from this table
 (b) Represents the value of hundred-plastre pieces coined for the Egyptian Government
 (c) Represents the value of 15 rupee gold pieces and sovereigns coined by Royal Mint, Bombay

MINT AND COINAGE

No. 4.—IMPORTS into and EXPORTS from BRITISH INDIA of SILVER and the amount received into the MINTS from 1835-36 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF THE SILVER COINAGE		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees	Half, quarter and one-eighth rupees	To AL.
1835-36 to 1844-45 (average).	2,56,23,000	44,88,000	2,05,35,000	2,11,67,000	1,64,38,000	3,76,05,000	3,40,85,000	18,82,000	3,59,67,000
1845-46 to 1854-55 (average)	2,67,81,000	1,14,54,000	1,53,27,000	2,25,29,000	87,03,000	3,12,32,000	3,05,44,000	20,00,000	3,25,44,000
1855-56 to 1864-65 (average)	10,98,13,000	96,10,000	10,02,03,000	8,02,59,000	1,23,89,000	9,26,48,000	8,76,23,000	32,52,000	9,08,75,000
1865-66 to 1874-75 (average)	7,68,82,000	1,44,22,000	6,24,60,000	5,09,52,000	9,59,000	5,19,11,000	4,88,36,000	24,40,000	5,12,76,000
1875-76 to 1884-85 (average)	8,10,91,000	1,54,17,000	6,56,74,000	6,28,80,000	32,95,000	6,61,75,000	6,19,34,000	29,37,000	6,48,71,000
1885-86 to 1894-95 (average)	11,87,15,000	1,44,30,000	10,42,85,000	7,08,26,000	70,90,000	7,79,16,000	7,32,69,000	46,01,000	7,78,70,000
1895-96	8,33,87,000	1,75,65,000	6,58,22,000	..	29,44,000	29,44,000	..	29,27,000	29,27,000
1896-97	8,59,34,000	2,73,73,000	5,85,61,000	..	69,83,000	69,83,000	..	57,34,000	57,34,000
1897-98	13,24,94,000	4,77,59,000	8,47,35,000	70,60,000	61,62,000	1,32,22,000	48,65,000	49,92,000	98,57,000
1898-99	9,05,56,000	5,07,48,000	3,98,08,000	22,16,000	33,04,000	55,20,000	41,80,000	28,04,000	69,84,000
1899-1900	9,52,49,000	5,94,82,000	3,57,67,000	..	2,11,27,000	2,11,27,000	1,30,18,000	92,42,000	2,22,60,000
1900-01	12,67,87,000	3,17,15,000	9,50,72,000	5,08,13,000	10,09,75,000	15,17,88,000	17,14,79,000	11,70,000	17,26,49,000
1901-02	12,29,38,000	5,10,10,000	7,19,28,000	52,75,000	2,80,84,000	3,33,59,000	4,95,21,000	18,27,000	5,13,48,000
1902-03	12,18,65,000	5,22,98,000	6,95,67,000	2,98,86,000	8,14,14,000	11,13,00,000	11,27,23,000	11,72,000	11,38,95,000
1903-04	18,37,82,000	4,72,55,000	13,65,27,000	12,19,000	13,20,76,000	13,32,95,000	16,17,18,000	35,94,000	16,53,12,000
1904-05	17,69,62,000	4,33,47,000	13,26,15,000	1,47,000	9,81,10,000	9,82,57,000	10,87,85,000	49,19,000	11,37,04,000
1905-06	16,90,20,000	1,17,90,000	15,72,30,000	6,40,000	13,05,02,000	13,71,42,000	19,50,88,000	40,27,000	20,00,15,000
1906-07	26,04,64,000	2,04,09,000	24,00,55,000	1,74,000	21,17,68,000	21,19,42,000	25,37,03,000	71,54,000	26,08,57,000
1907-08	21,53,19,000	2,06,36,000	19,46,83,000	..	12,17,97,000	12,17,97,000	17,32,76,000	78,87,000	18,11,57,000
1908-09	14,33,99,000	2,27,15,000	12,06,84,000	50,000	2,60,89,000	2,61,39,000	2,51,31,000	34,05,000	2,85,36,000
1909-10	12,49,24,000	3,04,75,000	9,44,49,000	51,000	2,25,63,000	2,26,14,000	2,07,71,000	9,85,000	2,17,56,000
1910-11	11,88,11,000	3,21,31,000	8,66,80,000	..	2,17,81,000	2,17,81,000	1,52,42,000	66,82,000	2,19,25,000
1911-12	11,97,72,000	6,64,01,000	5,33,71,000	..	2,50,76,000	2,50,76,000	2,45,09,000	35,65,000	2,89,74,000
1912-13	20,54,10,000	3,34,22,000	17,19,88,000	1,22,21,000	6,28,41,000	7,57,62,000	18,75,20,000	78,41,000	19,53,70,000
1913-14	15,21,32,000	2,18,03,000	13,03,29,000	36,59,000	5,64,36,000	6,00,95,000	12,13,61,000	1,02,08,000	13,15,69,000
1914-15	11,10,45,000	2,23,80,000	8,87,15,000	..	2,07,01,000	2,07,01,000	1,80,72,000	37,20,000	2,17,95,000
1915-16	6,66,46,000	1,83,50,000	4,82,96,000	1,39,000	1,64,13,000	1,65,52,000	1,48,00,000	14,02,000	1,62,02,000
1916-17	25,11,48,000	6,31,47,000	18,80,01,000	8,73,000	29,45,74,000	29,54,47,000	29,89,00,000	88,07,000	30,77,07,000
1917-18	22,66,94,000	3,62,76,000	19,04,18,000	..	22,51,74,000	22,51,74,000	22,58,33,000	1,28,74,000	23,87,07,000
1918-19	69,08,92,000	1,17,02,000	67,91,90,000	1,38,85,000	53,23,76,000	54,62,61,000	50,10,06,000	1,95,29,000	52,05,35,000

NOTE.—From the 26th June 1893, the mints were closed to the unrestricted coinage of silver. From the same date silver belonging to the Government has been valued at its cost price instead of at the fixed rate of Rs 1 per tola of standard silver, but old rupees received for recoinage, as entered in table No. 6, are still taken at their nominal value. The silver received into the mint for coinage into British dollars intended for circulation in the Far East and into the new dollar adopted as the currency of the Straits Settlements is excluded from this table. Particulars of the coinage of these British and Straits dollars will be found in table No. 18

No. 5.—QUANTITY (in ounces) of GOLD and SILVER IMPORTED into and EXPORTED from BRITISH INDIA from and to FOREIGN PORTS in each official year from 1873-74 to 1918-19

	GOLD			SILVER		
	Imported	Exported	Net imports	Imported	Exported	Net imports
1873-74 . . .	—	—	331,554	—	—	8,747,151
1874-75 . . .	—	—	446,964	—	—	16,269,590
1875-76 . . .	—	—	355,985	—	—	5,451,074
1876-77 . . .	—	—	62,696	—	—	25,229,986
1877-78 . . .	—	—	102,628	—	—	51,436,354
1878-79 . . .	—	—	177,101	—	—	13,916,146
1879-80 . . .	—	—	374,227	—	—	27,581,194
1880-81 . . .	—	—	777,533	—	—	13,642,358
1881-82 . . .	—	—	1,028,240	—	—	18,852,031
1882-83 . . .	—	—	1,048,810	—	—	26,216,055
1883-84 . . .	—	—	1,138,584	—	—	22,448,221
1884-85 . . .	—	—	973,053	—	—	25,393,863
1885-86 . . .	—	—	544,437	—	—	40,677,913
1886-87 . . .	—	—	393,174	—	—	25,075,814
1887-88 . . .	569,684	41,646	528,038	37,877,141	5,094,542	32,782,599
1888-89 . . .	512,287	50,710	461,577	37,844,665	5,408,636	32,436,029
1889-90 . . .	850,232	76,848	773,384	43,940,659	5,296,885	38,643,774
1890-91 . . .	1,175,875	161,646	1,014,229	56,190,870	4,661,785	51,259,085
1891-92 . . .	709,102	285,454	423,648	38,177,580	5,829,142	32,348,438
1892-93 . . .	272,442	726,925	—454,483	54,180,144	8,656,632	45,523,512
1893-94 . . .	474,635	378,399	96,236	60,328,296	5,999,323	54,328,973
1894-95 . . .	236,873	926,843	—689,970	32,638,069	5,569,047	27,040,022
1895-96 . . .	695,055	372,432	322,623	34,082,810	7,064,731	27,018,079
1896-97 . . .	657,238	347,873	309,365	37,520,322	11,591,234	25,929,088
1897-98 . . .	1,129,149	397,114	732,035	68,535,612	24,250,995	44,284,617
1898-99 . . .	1,432,461	410,461	1,022,000	49,226,780	26,061,355	23,165,425
1899-1900 . . .	1,914,037	353,225	1,560,812	50,663,542	32,017,260	18,646,282
1900-01 . . .	1,987,738	1,881,060	106,678	64,746,549	15,311,385	49,435,164
1901-02 . . .	1,372,249	1,097,743	274,506	66,726,972	27,721,780	39,005,192
1902-03 . . .	2,187,384	770,766	1,416,618	75,569,185	32,294,876	42,274,309
1903-04 . . .	3,330,466	1,764,229	1,566,237	104,324,765	25,142,629	79,182,136
1904-05 . . .	3,605,017	2,088,025	1,516,992	98,118,908	23,769,313	74,349,595
1905-06 . . .	2,396,420	2,461,892	—65,472	88,853,079	4,535,314	84,317,765
1906-07 . . .	3,019,161	642,010	2,377,151	125,878,008	7,679,151	118,198,857
1907-08 . . .	3,380,405	599,065	2,781,340	106,358,274	8,442,915	97,915,359
1908-09 . . .	1,334,107	708,769	625,338	85,043,761	11,308,630	73,740,131
1909-10 . . .	4,095,042	589,906	3,505,136	75,501,745	14,486,993	61,014,752
1910-11 . . .	4,527,061	683,639	3,843,422	69,272,319	14,396,030	54,876,289
1911-12 . . .	6,871,312	647,286	6,224,026	70,378,747	38,149,647	32,229,100
1912-13 . . .	6,813,000	1,251,000	5,562,000	107,190,000	16,113,000	91,077,000
1913-14 . . .	4,593,000	844,000	3,749,000	79,835,000	8,728,000	71,107,000
1914-15 . . .	1,705,000	527,000	1,178,000	64,160,000	8,394,000	55,766,000
1915-16 . . .	833,000	1,094,000	—261,000	39,833,000	6,901,000	32,932,000
1916-17 . . .	2,283,000	18,000	2,265,000	116,959,000	24,765,000	92,194,000
1917-18 . . .	4,903,000	696,000	4,207,000	88,814,000	14,283,000	74,531,000
1918-19 . . .	390,000	1,346,000	—956,000	241,748,000	4,719,000	237,029,000

NOTE.—The quantities in the column "net imports" for both gold and silver, for the years 1873-74 to 1886-87, are estimates only, deduced from the declared values of the trade for those years by the following process :—
For gold, the rupee value of the monthly net imports was converted into sterling at the average rate of exchange in each month, and this sterling value was then divided by the English mint price of gold (£3 17s. 10½d. per ounce). For silver, the average price of ₹107 per 100 tolas, or ₹255.33 per 100 ounces was taken as the basis of the value of the annual imports.

No. 6.—OLD GOVERNMENT of INDIA RUPEES (including small SILVER COINS) received into the MINTS
for RECOINAGE, and SILVER COINAGE in each MINT, from 1835-36 to 1918-19

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE				VALUE OF NEW RUPEES AND SMALL SILVER PIECES COINED			
	Calcutta mint	Bombay mint	Madras mint (a)	Total value	Calcutta mint	Bombay mint	Madras mint (a)	Total new coinage
1835-36 to 1844-45 (average)	70,53,000	44,54,000	8,73,000	1,23,80,000	2,27,64,000	1,19,13,000	12,89,000	3,59,66,000
1845-46 to 1854-55 (average)	24,87,000	25,22,000	17,97,000	68,06,000	1,63,63,000	1,28,48,000	33,32,000	3,25,43,000
1855-56 to 1864-65 (average)	16,29,000	30,42,000	2,58,000	49,29,000	4,23,06,000	4,15,93,000	69,76,000	9,08,75,000
1865-66 to 1874-75 (average)	4,02,000	2,66,000	32,000	7,00,000	2,15,80,000	2,89,50,000	7,46,000	5,12,76,000

(a) The Madras Mint ceased to exist from the 1st September 1869

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE			VALUE OF NEW RUPEES AND SMALL SILVER PIECES * COINED		
	Calcutta mint	Bombay mint	Total value	Calcutta mint	Bombay mint	Total new coinage
1875-76 to 1884-85 (average)	17,94,000	7,16,000	25,10,000	1,83,50,000	4,65,21,000	6,48,71,000
1885-86 to 1894-95 (average)	23,62,000	1,89,000	25,51,000	2,06,40,000	5,72,30,000	7,78,70,000
1895-96	27,38,000	1,66,000	29,04,000	29,27,000	..	29,27,000
1896-97	38,90,000	25,23,000	64,13,000	35,87,000	21,47,000	57,34,000
1897-98	28,49,000	32,19,000	60,68,000	47,05,000	51,52,000	98,57,000
1898-99	21,12,000	11,46,000	32,58,000	18,63,000	51,21,000	69,84,000
1899-1900	80,82,000	9,69,000	90,51,000	1,64,65,000	57,95,000	2,22,60,000
1900-01	26,66,000	6,18,000	32,84,000	6,06,37,000	11,20,12,000	17,26,49,000
1901-02	86,27,000	44,81,000	1,31,08,000	1,75,88,000	3,37,60,000	5,13,48,000
1902-03	5,52,11,000	2,61,85,000	8,13,96,000	5,25,03,000	6,13,92,000	11,38,95,000
1903-04	4,11,40,000	1,26,18,000	5,37,58,000	6,90,07,000	9,63,05,000	16,53,12,000
1904-05	2,50,16,000	1,05,68,000	3,55,84,000	4,56,41,000	6,80,63,000	11,37,04,000
1905-06	1,79,92,000	1,32,55,000	3,12,47,000	7,32,91,000	12,17,24,000	20,00,15,000
1906-07	1,52,89,000	1,17,87,000	2,70,76,000	10,01,26,000	16,07,31,000	26,08,57,000
1907-08	1,47,80,000	94,61,000	2,42,41,000	7,23,01,000	10,88,56,000	18,11,57,000
1908-09	1,64,32,000	96,53,000	2,60,85,000	1,82,05,000	1,03,31,000	2,85,36,000
1909-10	1,26,82,000	98,74,000	2,25,56,000	1,19,85,000	1,17,09,000	2,36,94,000
1910-11	1,37,45,000	80,30,000	2,17,75,000	1,38,07,000	99,61,000	2,37,68,000
1911-12	1,52,21,000	98,42,000	2,50,63,000	1,55,00,000	1,26,32,000	2,81,32,000
1912-13	2,81,50,000	72,41,000	3,53,91,000	8,37,59,000	12,45,15,000	20,82,74,000
1913-14	1,77,57,000	87,21,000	2,64,78,000	6,67,36,000	6,88,46,000	13,55,82,000
1914-15	1,36,61,000	67,75,000	2,04,36,000	1,49,05,000	71,90,000	2,20,95,000
1915-16	1,04,35,000	59,75,000	1,64,10,000	1,04,02,000	58,00,000	1,62,02,000
1916-17	89,77,000	48,78,000	1,38,55,000	16,28,02,000	16,04,77,000	32,32,79,000
1917-18	83,64,000	43,13,900	1,26,77,000	9,98,62,000	14,82,97,000	24,81,59,000
1918-19	40,25,000	15,19,000	55,44,000	27,47,67,000	24,73,53,000	52,21,20,000

* Including dollars, cent pieces, and piastres

No. 7.— COINS other than the GOVERNMENT OF INDIA RUPEES received into the MINTS for RECOINAGE, in each official year from 1894-95 to 1918-19
VALUE (in Rupees)

	CALCUTTA MINT					BOMBAY MINT				GRAND TOTAL
	Indian State coins	Faruckabad, Arcot and Surat rupees	Portuguese Indian coins	Burmese coins	Total	Indian State coins	Faruckabad and Arcot rupees	Portuguese Indian coins	Total	
1894-95 . . . . .	..	230	8,970	990	10,190	14	..	23,285	23,299	33,489
1895-96 . . . . .	..	..	2,220	190	2,410	32,333	..	2,873	35,206	37,616
1896-97	400	170	..	60	630	5,56,140	7,069	2,989	5,66,198	5,66,828
1897-98	12,90,322	..	..	..	12,90,322	58,62,145	460	397	58,63,002	71,63,324
1898-99 . . . . .	..	..	400	..	400	22,60,040	830	216	22,61,086	22,61,486
1899-1900 . . . . .	..	..	..	..	..	16,675	2,632	73	19,380	19,380
1900-01	1,49,96,492	..	..	..	1,49,96,492	3,58,16,558	15,995	..	3,58,32,553	5,08,29,045
1901-02 . . . . .	..	..	..	..	..	52,75,010	16,831	..	52,91,841	52,91,841
1902-03 . . . . .	..	..	..	..	..	2,98,86,014	18,009	..	2,99,04,023	2,99,04,023
1903-04	4,166	..	..	..	4,166	12,15,446	15,376	..	12,30,822	12,34,988
1904-05 . . . . .	..	..	..	..	..	1,47,221	6,130	..	1,53,351	1,53,351
1905-06	952	..	..	..	952	6,39,202	4,118	..	6,43,320	6,44,272
1906-07	990	..	..	..	990	1,72,885	32	..	1,72,917	1,73,907
1907-08 . . . . .	..	..	..	..	..	..	3,430	..	3,430	3,430
1908-09 . . . . .	..	..	..	..	..	50,000	2,051	..	52,051	52,051
1909-10 . . . . .	..	..	..	..	..	51,459	3,421	..	54,880	54,880
1910-11 . . . . .	..	..	..	..	..	..	6,059	..	6,059	6,059
1911-12 . . . . .	..	..	..	..	..	..	12,625	..	12,625	12,625
1912-13	1,05,12,300	..	..	..	1,05,12,300	24,08,653	7,183	..	24,15,836	1,29,28,136
1913-14	31,32,840	..	..	..	31,32,840	5,26,040	1,787	..	5,27,827	36,60,667
1914-15 . . . . .	..	..	..	..	..	..	150	..	150	150
1915-16 . . . . .	..	..	..	..	..	..	..	..	..	..
1916-17 . . . . .	..	..	..	..	..	..	..	..	..	..
1917-18 . . . . .	..	..	..	..	..	..	..	..	6*	6*
1918-19 . . . . .	..	..	..	..	..	..	..	..	7*	7*

Arrangements were made in 1897 with Bhopal and Kashmir, and subsequently with other States, for the conversion of the local currencies by substituting Government of India rupees for the State coinage then in circulation. The details of such coins received into the mints, of which the totals appear in the foregoing statement are noted below :—

	R		R
Kashmir coins	1897-98 14,15,938	Khairpur—	
	1898-99 20,23,331	Chalans 1903-04 1,54,264	
Bhopal coins	1897-98 55,32,624	Dungarpur, Banswara, and Shahpura—	
	1898-99 1,92,506	Chitori coins	1904-05 772
Baroda—			1908-09 50,000
Babashahi rupees	1900-01 3,61,71,543	Salim Sahi coins	1904-05 299
Radhanpur	Jorawarsai rupees 1900-01 9,04,672	Karauli coins	1905-06 6,40,154
	Koris and Panchias 1900-01 46,33,969	Tonk—	
	Bijeshahis 1900-01 84,29,847	Mahammed Khani coins 1906-07 1,73,875	
	Iktisandas 1900-01 6,35,659	Bundelkhand—	
	Kotah rupees 1901-02 29,84,318	Srinagari coins 1909-10 51,459	
Jodhpur	Jhalawar rupees 1901-02 8,39,817	Nepal rupees 1912-13 1,05,12,300	
	Bundi rupees 1901-02 30,898	Junagadh—	
	Cambay rupees 1901-02 14,19,077	Kori coins 1912-13 24,08,653	
Indore—		Murshidabad rupees 1913-14 31,32,840	
Hali rupees	1902-03 2,98,86,014		
	1903-04 5,94,427	Kishangarh State—	
Sirohi—		Chaubisanis coins 1913-14 5,26,040	
Bhilari rupees	1903-04 4,70,921		
	1904-05 1,46,150		

* Represents figures for foreign coins

No. 8.—DESCRIPTION of GOLD, SILVER, and NICKEL COINS struck in the MINTS, in each official year from 1899-1900 to 1918-19

TALE	GOLD. 15 Rupees Gold coins and sovereigns	SILVER					NICKEL			Total of Gold, Silver and Nickel Coins
		Rupees	Half-rupees	Quarter- rupees	One-eighth rupees	TOTAL	One-eighth rupees (b)	One anna (a)	TOTAL	
1899-1900	..	13,018,000	18,067,000	..	1,664,000	32,749,000	..	..	..	32,749,000
1900-01	..	171,479,000	..	1,606,000	6,144,000	179,229,000	..	..	..	179,229,000
1901-02	..	49,520,000	..	2,004,000	10,610,000	62,134,000	..	..	..	62,134,000
1902-03	..	112,723,000	..	2,471,000	4,434,000	119,628,000	..	..	..	119,628,000
1903-04	..	161,717,000	..	7,060,000	14,632,000	183,409,000	..	..	..	183,409,000
1904-05	..	108,785,000	..	10,026,000	19,303,000	138,114,000	..	..	..	138,114,000
1905-06	..	195,987,000	1,646,000	6,300,000	13,031,000	216,964,000	..	..	..	216,964,000
1906-07	..	253,703,000	3,436,000	10,672,000	22,145,000	289,956,000	..	..	..	289,956,000
1907-08	..	173,270,000	4,641,000	11,464,000	21,600,000	210,975,000	..	37,256,000	37,256,000	248,231,000
1908-09	..	25,131,000	1,576,000	7,084,000	6,769,000	40,560,000	..	22,536,000	22,536,000	63,096,000
1909-10	..	20,771,000	1,569,000	..	1,604,000	23,944,000	..	24,800,000	24,800,000	48,744,000
1910-11	..	15,243,000	4,222,000	9,056,000	18,461,000	46,982,000	..	40,200,000	40,200,000	87,182,000
1911-12	..	24,508,000	2,878,000	3,413,000	10,186,000	40,986,000	..	41,760,000	41,760,000	82,746,000
1912-13	..	187,529,000	4,895,000	11,863,000	19,421,000	223,708,000	..	39,776,000	39,776,000	263,484,000
1913-14	..	121,361,000	4,548,000	20,635,000	22,201,000	168,745,000	..	46,320,000	46,320,000	215,065,000
1914-15	..	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000	..	42,352,000	42,352,000	78,932,000
1915-16	..	14,800,000	2,804,000	..	..	17,604,000	..	7,670,000	7,670,000	25,274,000
1916-17	..	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000	..	39,087,000	39,087,000	377,030,000
1917-18	..	225,833,000	8,822,000	21,072,000	25,560,000	281,287,000	3,848,000	58,067,000	61,915,000	343,202,000
1918-19	3,405,075(c)	501,006,000	13,771,000	50,575,000	..	565,352,000	85,991,000	50,692,000	166,683,000	735,440,000
VALUE (in rupees)										
1899-1900	..	1,301,800	90,34,000	..	2,08,000	2,22,60,000	..	..	..	2,22,60,000
1900-01	..	17,14,79,000	..	4,02,000	7,68,000	17,26,49,000	..	..	..	17,26,49,000
1901-02	..	4,95,21,000	..	5,01,000	13,26,000	5,13,48,000	..	..	..	5,13,48,000
1902-03	..	11,27,23,000	..	6,18,000	5,54,000	11,38,95,000	..	..	..	11,38,95,000
1903-04	..	16,17,18,000	..	17,65,000	18,29,000	16,53,12,000	..	..	..	16,53,12,000
1904-05	..	10,87,85,000	..	25,06,000	24,13,000	11,37,04,000	..	..	..	11,37,04,000
1905-06	..	19,58,88,000	8,23,000	15,75,000	16,29,000	20,00,15,000	..	..	..	20,00,15,000
1906-07	..	25,37,03,000	17,18,000	26,68,000	27,68,000	26,08,57,000	..	..	..	26,08,57,000
1907-08	..	17,32,70,000	23,21,000	28,66,000	27,00,000	18,11,57,000	..	23,28,000	23,28,000	18,34,85,000
1908-09	..	2,51,31,000	7,88,000	17,71,000	8,46,000	2,85,36,000	..	14,08,000	14,08,000	2,99,44,000
1909-10	..	2,07,71,000	7,84,000	..	2,01,000	2,17,56,000	..	15,50,000	15,50,000	2,33,06,000
1910-11	..	1,52,42,000	21,11,000	22,64,000	23,08,000	2,19,25,000	..	25,13,000	25,13,000	2,44,38,000
1911-12	..	2,45,09,000	14,39,000	8,53,000	12,73,000	2,80,74,000	..	26,10,000	26,10,000	3,06,84,000
1912-13	..	18,75,29,000	24,47,000	29,66,000	24,28,000	19,53,70,000	..	24,86,000	24,86,000	19,78,56,000
1913-14	..	12,13,81,000	22,74,000	51,59,000	27,75,000	13,15,69,000	..	28,95,000	28,95,000	13,44,64,000
1914-15	..	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000	..	26,47,000	26,47,000	2,44,42,000
1915-16	..	1,48,00,000	14,02,000	..	..	1,62,02,000	..	4,79,000	4,79,000	1,66,81,000
1916-17	..	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000	..	24,43,000	24,43,000	31,01,50,000
1917-18	..	22,58,33,000	44,11,000	52,68,000	31,95,000	23,87,07,000	4,81,000	36,29,000	41,10,000	24,28,17,000
1918-19	5,10,76,125	50,10,06,000	68,83,000	1,26,44,000	..	52,05,35,000	1,07,49,000	50,43,000	1,57,92,000	58,74,03,000

(a) By Notification No. 4597-A. of the Government of India, dated the 22nd July 1907, the coining and issue of the nickel one anna piece were ordered

(b) See page 13

(c) Includes 1,295,372, sovereigns valued at Rs. 1,94,30,550

No. 9.—DESCRIPTIONS of COPPER and BRONZE COINS struck in the MINTS, in each official year from 1899-1900 to 1918-19

TALE	COPPER						BRONZE (a)				
	Quarter annas	Half pice	Pie pieces	CENTS			TOTAL OF COPPER COINS	Quarter annas	Half pice	Pie pieces	TOTAL OF BRONZE COINS (g)
				Cents	Half cents	Quarter cents					
1899-1900	40,096,000	7,936,000	10,056,000	2,086,000	..	2,400,000	62,574,000	..	..	..	..
1900-01	30,534,240	5,219,900	..	3,914,000	..	2,000,000	41,668,140	..	..	..	..
1901-02	59,337,760	6,882,816	17,140,554	12,434,000	..	2,036,000	97,831,130	..	..	..	..
1902-03	78,752,966	9,174,084	4,204,800	3,807,500	2,020,000	216,000	96,175,350	..	..	..	..
1903-04	105,974,400	5,376,000	7,883,044	8,074,056	2,011,800	..	129,319,300	..	..	..	..
1904-05	104,594,336	8,464,020	16,506,127	7,974,694	1,000,000	102,625	138,641,802	..	..	..	..
1905-06	130,058,484	8,921,600	13,060,449	1,508,770	1,585,705	2,007,600	157,062,608	..	..	..	..
1906-07	47,228,800	6,345,600	9,072,000	9,255,431	1,520,027	..	73,421,858	115,785,600	5,859,769	2,184,000	123,829,369
1907-08	..	..	..	(b) 2,002,000	(b) 2,000,000	..	4,002,000	234,681,600	8,060,231	20,985,000	263,727,431
1908-09	..	..	..	(c) 5,015,044	(c) 1,400,000	1,200,000	7,615,044	58,290,112	10,035,200	22,036,800	90,362,112
1909-10	..	..	..	(d) 2,500,000	(d) 2,000,000	..	4,500,000	29,966,080	8,492,800	12,316,800	50,775,680
1910-11	..	..	..	(d) 5,000,000	..	..	5,000,000	47,265,685	12,528,080	20,874,706	80,668,421
1911-12	..	..	(e) 504,500	(d) 3,236,000	(d) 1,512,000	..	5,252,500	55,918,260	4,879,970	2,645,294	63,443,524
1912-13	(f) 224,000	..	..	(d) 5,855,025	(b) 4,095,503	..	10,174,528	107,455,909	12,911,328	25,937,897	146,305,134
1913-14	..	..	..	(d) 3,000,000	..	..	3,000,000	122,636,891	10,896,672	16,148,527	149,682,090
1914-15	..	..	(e) 800,000	(d) 3,000,000	(d) 2,000,000	..	5,800,000	20,441,600	4,876,800	19,814,400	45,132,800
1915-16	..	..	..	..	..	(c)	..	..	8,830,400	20,563,200	30,393,600
1916-17	..	..	..	..	(e) 3,000,000	4,000,000	7,000,000	9,337,600	5,734,400	14,438,400	29,510,400
1917-18	..	..	..	(d) 1,000,000	(d) 2,000,000	..	3,000,000	83,257,600	15,296,000	35,174,400	133,728,000
1918-19	..	..	..	..	..	..	..	117,472,000	6,284,800	24,192,000	147,948,800
VALUE— (in rupees)											
1899-1900	6,26,500	62,000	52,380	46,930	..	13,500	8,01,310	..	..	..	..
1900-01	4,77,100	40,780	..	75,870	..	11,250	6,04,700	..	..	..	..
1901-02	9,27,150	53,770	89,270	2,79,770	..	11,450	13,91,410	..	..	..	..
1902-03	11,99,265	71,672	21,900	72,994	10,100	540	13,76,471	..	..	..	..
1903-04	16,55,850	42,000	41,058	1,68,897	10,059	..	19,17,864	..	..	..	..
1904-05	16,34,287	66,125	85,969	1,60,589	5,000	257	19,52,227	..	..	..	..
1905-06	20,32,164	69,700	68,023	15,088	7,528	11,293	22,03,796	..	..	..	..
1906-07	7,37,950	49,575	47,250	1,86,359	7,600	..	10,28,734	18,09,150	45,779	11,375	18,66,304
1907-08	..	..	..	(b) 20,045	(b) 10,000	..	30,045	36,66,900	62,970	1,09,300	38,39,170
1908-09	..	..	..	(c) 1,12,838	(c) 15,750	(c) 6,750	1,35,338	9,10,783	78,400	1,14,775	11,03,958
1909-10	..	..	..	(d) 25,000	(d) 10,000	..	35,000	4,68,220	66,350	64,150	5,98,726
1910-11	..	..	..	(d) 50,000	..	..	50,000	7,38,526	97,875	1,08,722	9,45,123
1911-12	..	..	(e) 1,971	(d) 32,360	(d) 7,560	..	41,891	8,73,723	38,125	13,777	9,25,625
1912-13	(f) 3,500	..	..	(d) 58,550	(b) 24,227	..	86,277	16,78,999	1,00,870	1,35,093	19,14,962
1913-14	..	..	..	(d) 30,000	..	..	30,000	19,16,201	85,130	84,107	20,85,438
1914-15	..	..	(e) 3,125	(d) 30,000	(d) 10,000	..	43,125	3,19,400	38,100	1,03,200	4,60,700
1915-16	..	..	..	..	..	..	..	..	76,800	1,07,400	1,83,900
1916-17	..	..	..	..	(c) 26,250	(c) 17,500	43,750	1,45,900	44,800	75,200	2,65,900
1917-18	..	..	..	(d) 10,000	(d) 10,000	..	20,000	13,00,900	1,19,500	1,83,200	16,03,600
1918-19	..	..	..	..	..	..	..	18,35,500	49,100	1,26,000	20,10,600

NOTE.—The figures under 'quarter annas' include British East Africa Protectorate pice, Bikaner State pice and half pice; pice for the Sillana Durbar, and Manasir coins for Aden. The number of these coins is shown in tables Nos. 10 and 12 and their values are stated in the notes at foot of table No. 17.
(a) By notification No. 3895 A. of the Government of India, dated the 11th July 1906, the coining and issue of bronze coins of the denominations of pice, half pice, and pie were ordered, and the coining of copper coins ceased with effect from the 1st August, 1906.
(b) Copper coinages for Ceylon and the Straits.
(c) Copper coinage for the Straits.
(d) Copper coinage for Ceylon.
(e) Represents "Amman Cash" for Pudukottai State (Madras).
(f) Copper coinage for the Sillana State.
(g) Excluding bronze coins struck for the Australian and Egyptian Governments and the Straits since 1915-17.

MINT AND COINAGE

No. 10.—NUMBER of PIECES of GOLD SILVER, NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1918-19

		GOLD		SILVER		NICKEL (b)		
		Bombay.	Calcutta	Bombay	TOTAL	Calcutta	Bombay	TOTAL
1899-1900	..		19,911,125	43,581,463	63,492,588			
1900-01	...		63,696,757	125,001,980	188,698,737			
1901-02	...		(a) 28,395,491	60,937,720	89,333,211			
1902-03	...		59,503,617	91,796,003	151,299,620			
1903-04	...		87,104,338	115,270,454	202,374,792			
1904-05	...		70,051,134	89,076,784	159,127,918			
1905-06	...		95,241,111	122,220,868	217,461,979			
1906-07	...		129,024,714	160,931,270	289,955,984			
1907-08	...		101,191,607	111,729,306	212,920,913	..	37,256,000	37,256,000
1908-09	...		30,229,222	17,201,339	47,430,561	..	22,536,000	22,536,000
1909-10	...		14,172,394	30,076,828	44,249,222	..	24,800,000	24,800,000
1910-11	...		36,196,505	29,722,576	65,919,081	..	40,200,000	40,200,000
1911-12	...		25,089,004	54,029,365	79,118,369	..	41,760,000	41,760,000
1912-13	...		104,858,423	124,966,313	229,824,736	..	39,776,000	39,776,000
1913-14	...		(c) 91,731,768	81,371,651	173,103,414	..	46,320,000	46,320,000
1914-15	...		(c) 23,765,365	14,414,361	38,179,726	..	42,352,000	42,352,000
1915-16	...		11,804,282	5,800,058	17,604,340	..	7,670,248	7,670,248
1916-17	...		(c) 190,879,653	(d) 168,495,855	359,375,508	..	(e) 50,789,230	50,789,230
1917-18	...		(e) 139,683,493	(d) 161,950,106	301,534,259	2 688,000	(f) 55,463,320	68,143,320
1918-19	...	3,405,075	314,420,849	(g) 64,712,250	579,133,099	77,972,000	(h) 89,583,196	167,555,196

(a) The number of silver pieces coined includes British and Straits dollars, fifty, twenty, ten, and five cent pieces, the details of which appear in table No. 18

(b) See note (a) to table No. 8

(c) The number of silver pieces coined includes Ceylon fifty, twenty-five and ten cent pieces, the total of which appear in table No. 18

(d) The number of silver pieces coined includes Straits twenty and ten cent pieces and Egyptian twenty, ten, five and two piastre pieces details of which appear in table No. 18

(e) The number of nickel pieces coined includes Egyptian ten, five, two and one millieme pieces details of which appears in table No. 12

(f) The number of nickel pieces coined includes Egyptian ten and five millieme pieces

(g) The number of silver pieces coined includes Straits ten and five cent pieces and Egyptian ten, five and two piastre pieces. Details of which appear in table No. 18

(h) Includes Egyptian five millieme pieces, details of which appear in table No. 12

		COPPER			BRONZE (a)	TOTAL COINAGE		
		Calcutta	Bombay	TOTAL		Calcutta	Bombay	TOTAL
1899-1900	..	59,374,000	3,200,000	62,574,000		79,285,125	46,781,463	126,066,588
1900-01	..	41,668,140	..	41,668,140		105,364,897	125,001,980	230,366,877
1901-02	..	97,831,120	..	97,831,130		126,226,621	60,937,720	187,164,341
1902-03	..	96,175,350	..	96,175,350		155,678,967	91,796,003	247,474,970
1903-04	..	129,319,300	..	129,319,300		216,423,638	115,270,454	331,694,092
1904-05	..	138,641,802	..	138,641,802		208,692,936	89,076,784	297,769,720
1905-06	..	157,062,608	..	157,062,608		252,303,719	122,220,868	374,524,587
1906-07	..	73,421,858	..	73,421,858	123,829,369	326,275,941	160,931,270	487,207,211
1907-08	..	(b) 4,002,000	..	4,002,000	263,727,431	368,921,038	148,985,306	517,906,344
1908-09	..	(c) 7,615,044	..	7,615,044	90,362,112	128,206,378	39,737,339	167,943,717
1909-10	..	4,500,000	..	4,500,000	50,775,680	69,448,074	54,876,823	124,324,902
1910-11	..	(d) 5,000,000	..	5,000,000	80,668,421	121,864,926	69,922,576	191,787,502
1911-12	..	5,252,500	..	5,252,500	63,443,524	93,785,028	95,789,365	189,574,393
1912-13	..	10,174,528	..	10,174,528	146,305,134	261,338,085	164,742,313	426,080,398
1913-14	..	(f) 3,000,000	..	3,000,000	149,682,090	241,813,853	127,691,651	369,505,504
1914-15	..	(d) 5,800,000	..	5,800,000	45,132,800	74,698,165	56,766,361	131,464,526
1915-16	..	..	..	..	30,393,600	42,197,882	13,470,306	55,668,188
1916-17	..	(e) 7,000,000	..	7,000,000	(g) 41,874,400	239,754,053	219,285,085	459,039,138
1917-18	..	(f) 3,000,000	..	3,000,000	(h) 44,288,000	289,551,493	227,414,086	516,965,579
1918-19	..	..	..	..	(i) 153,603,200	545,996,049	357,700,521	903,696,570

(a) See note (a) to tables Nos. 9 and 11

(b) Copper coinage for Ceylon and the Straits

(c) Copper coinage for the Straits

(d) Copper coinage for Ceylon, including 504,500 pieces and 800,000 pieces representing Amman Cash coined in 1911-12 and 1914-15, respectively for the Pudukottai State

(e) Copper coinage for Ceylon and the Straits, including 224,000 pieces coined for the Sainala State

(f) Copper coinage for Ceylon

(g) The number of bronze pieces coined includes Australian pennies and half-pennies and Egyptian half-millimes the details of which appear in table No. 12

(h) The number of bronze pieces coined includes Australian pennies and half-pennies the details of which appear in table No. 12

(i) The number of bronze pieces coined includes Australian pennies and half-pennies and Straits one cent pieces the details of which appear in table No. 12

No. 11.—NUMBER of PIECES of the several denominations of COPPER and BRONZE COINS, exclusive of CENTS and other FOREIGN COINS, struck in the CALCUTTA MINT, in each official year from 1899-1900 to 1918-19

	COPPER			BRONZE (a)			Total of Copper and Bronze Coins
	CALCUTTA			CALCUTTA			
	Single pice	Pies	Half pice	Single pice	Pies	Half pice	
1899-1900	36,896,000	10,056,000	7,936,000	..	..	..	54,888,000
1900-01	30,534,240	..	5,219,900	..	..	..	35,754,140
1901-02	59,337,760	17,140,554	6,882,816	..	..	..	83,361,130
1902-03	76,752,966	4,204,800	9,174,084	..	..	..	90,131,850
1903-04	105,974,400	7,883,044	5,376,000	..	..	..	119,233,444
1904-05	104,594,336	16,506,127	8,464,020	..	..	..	129,564,483
1905-06	130,058,484	18,060,449	8,921,600	..	..	..	152,040,533
1906-07	47,228,800	9,072,000	6,345,600	115,785,600	2,184,000	5,859,769	186,475,769
1907-08	..	..	..	(b) 234,681,600	20,985,600	8,060,231	263,727,431
1908-09	..	..	..	(c) 58,290,112	22,036,800	10,035,200	90,362,112
1909-10	..	..	..	29,966,080	12,316,800	8,492,800	50,775,680
1910-11	..	..	..	47,265,685	20,874,706	12,528,030	80,668,421
1911-12	..	(d) 504,500	..	55,918,260	2,645,294	4,879,970	63,948,024
1912-13	(e) 224,000	..	..	107,455,909	25,937,897	12,911,328	146,529,134
1913-14	..	..	..	122,636,891	16,148,527	10,896,672	149,682,090
1914-15	..	(d) 800,000	..	20,441,600	19,814,400	4,876,800	45,932,800
1915-16	..	..	..	..	20,563,200	9,830,400	30,393,600
1916-17	..	..	..	9,337,600	14,438,400	5,734,400	29,510,400
1917-18	..	..	..	83,257,600	35,174,400	15,296,000	133,728,000
1918-19	..	..	..	117,472,000	24,192,000	6,284,800	147,948,800

NOTE.—Copper and Bronze coins for circulation in India are struck in the Calcutta Mint only

(a) By Notification No. 8895A of the Government of India, dated the 11th July 1906 the coining and issue of bronze coins of the denominations of pice, half pice and pie were ordered, and the coining of copper coins ceased with effect from the 1st August 1906

(b) Includes 6,400,000 pice for the Bikaner State

(d) Represents Amman Cash for the Pudukottal State

(c) Includes 224,000 pice for the Sallana Durbar

(e) Represents coins for the Sallana State

No. 12.—NUMBER of PIECES of the several denominations of NICKEL COPPER and BRONZE COINS, other than those of the GOVERNMENT of INDIA, struck in each MINT, in each official year from 1899-1900 to 1918-19

	NICKEL				COPPER						BRONZE			
	BOMBAY				Bombay	CALCUTTA					CALCUTTA			
	Egyptian.				British East Africa	Ceylon			Straits			Australian	Straits	Egyptian
	10 millimes	5 millimes	2 millimes	One millime	pice	cents	½ cents	¼ cents	cents	½ cents	¼ cents	pennies	½ pennies	cents
	millimes	millimes	millimes	millimes										millimes
1899-1900	3,200,000	..	..	..	2,086,000	..	2,400,000	..	..	..
1900-01	1,000,000	..	..	2,914,000	..	2,000,000	..	..	..
1901-02	12,434,000	..	2,036,000	..	..	..
1902-03	1,014,000	2,020,000	216,000	2,793,500	..	..	..	..	..
1903-04	1,021,500	2,011,800	..	7,052,556	..	..	..	..	..
1904-05	1,507,250	1,000,000	102,625	6,467,444	..	..	..	..	..
1905-06	1,508,770	1,505,705	..	..	..	2,007,600	..	..	..
1906-07	1,751,080	1,520,027	..	7,504,351	..	..	..	..	..
1907-08	2,000,000	2,000,000	..	2,000	..	..	..	..	..
1908-09	5,015,044	1,400,000	1,200,000	..	..	..
1909-10	2,500,000	2,000,000	..	..	..	..	..	..	..
1910-11	5,009,000	..	..	..	..	..	..	..	..
1911-12	3,236,000	1,512,000	..	..	..	..	..	..	..
1912-13	5,855,025	3,495,503	..	..	600,000	..	..	..	..
1913-14	3,000,000	..	..	..	..	..	..	..	..
1914-15	3,000,000	2,000,000	..	..	..	..	..	..	..
1915-16
1916-17	1,007,400	3,066,330	3,006,413	4,002,000	..	..	..	..	3,000,000	4,000,000	4,704,000	3,600,000	..	4,000,000
1917-18	1,011,399	5,217,256	..	..	..	1,000,000	2,000,000	..	..	..	4,800,000	5,700,000	..	..
1918-19	..	872,069	..	..	..	..	..	..	..	..	1,200,000	1,464,400	3,000,000	..

NOTE.—For value of these coins see table No. 17 and notes appended thereto

No. 13.—IMPORTS into and EXPORTS from BENGAL and BURMA of GOLD and the amount received into the CALCUTTA MINT, in each official year from 1899-1900 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL
1899-1900	3,72,78,510	4,500	3,72,74,010			
1900-01	4,60,28,368	13,62,660	4,46,65,708			
1901-02	3,17,91,467	1,51,50,708	1,66,40,759	(a)	(a)	(a)
1902-03	4,29,45,847	20,91,106	4,08,54,741			
1903-04	8,28,86,639	18,33,714	8,10,52,925			
1904-05	8,94,74,427	5,72,637	8,89,01,790	..	5,172	5,172
1905-06	5,13,05,357	21,92,210	4,91,13,147	1,04,485	31,444	1,35,929
1906-07	7,24,18,183	21,41,607	7,02,76,576	..	2,545	2,545
1907-08	5,72,01,903	3,07,698	5,68,94,205	..	2,489	2,489
1908-09	1,98,75,836	17,26,818	1,81,49,018	..	5,149	5,149
1909-10	3,52,37,300	1,44,365	3,50,92,935	..	2,510	2,510
1910-11	3,39,09,536	17,01,444	3,22,08,092	..	5,507	5,507
1911-12	7,01,17,324	2,89,516	6,98,27,808	..	5,696	5,696
1912-13	3,05,84,557	9,53,273	2,96,31,284	..	3,222	3,222
1913-14	3,15,82,561	84,77,749	2,31,04,812	..	878	878
1914-15	1,01,38,247	36,03,672	65,34,575	..	4,355	4,355
1915-16	1,23,30,238	14,08,951	1,09,21,287	..	1,133	1,133
1916-17	1,46,97,189	1,70,795	1,45,26,394	..	95	95
1917-18	12,05,00,375	36,149	12,04,64,226	..	2,885	2,885
1918-19	2,26,97,320	2,25,13,476	1,83,844	..	60	60

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 14.—IMPORTS into and EXPORTS from BENGAL and BURMA of SILVER the amount received into the CALCUTTA MINT, and the SILVER COINAGE in that MINT in each official year from 1899-1900 to 1918-19

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net Imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	1,92,73,910	39,67,180	1,53,06,730	..	1,99,01,673	1,99,01,673	1,30,18,080	34,46,520	..	..	1,64,64,600
1900-01	2,11,10,260	54,66,326	1,56,43,934	1,49,96,492	4,30,36,470	5,80,32,962	6,00,22,971	..	4,01,455	2,13,074	6,06,37,500
1901-02	2,49,17,455	53,56,372	1,95,61,083	..	1,66,29,021	1,66,29,021	1,59,73,591	..	5,01,021	11,13,016	1,75,87,628
1902-03	1,73,56,639	64,60,646	1,08,95,993	..	5,52,11,160	5,52,11,160	5,13,31,176	..	6,17,880	5,54,288	5,25,03,344
1903-04	1,92,02,606	30,84,065	1,61,18,541	4,166	6,83,23,027	6,83,27,193	6,54,12,640	..	17,65,045	18,28,940	6,90,06,625
1904-05	3,68,08,663	12,50,345	3,55,58,308	..	4,44,25,022	4,44,25,022	4,07,21,640	..	25,06,533	24,12,920	4,56,41,093
1905-06	3,32,23,568	12,67,702	3,19,55,866	952	5,54,27,323	5,54,28,275	7,42,64,383	8,23,029	15,74,935	16,28,866	7,82,91,213
1906-07	9,10,97,720	46,57,906	8,64,39,814	990	9,04,22,168	9,04,23,158	9,31,72,018	15,18,054	26,67,985	27,68,081	10,01,26,138
1907-08	5,60,63,388	40,30,119	5,20,33,269	..	5,18,68,493	5,18,68,493	6,53,42,000	13,92,804	28,66,000	27,00,000	7,23,00,804
1908-09	1,65,69,823	36,72,099	1,28,97,724	..	1,64,33,878	1,64,33,878	1,48,00,000	7,88,249	17,70,953	8,46,114	1,82,05,316
1909-10	2,08,77,045	16,78,543	1,91,98,502	..	1,26,85,519	1,26,85,519	1,10,00,000	7,84,293	..	2,00,476	1,19,84,769
1910-11	1,82,67,524	31,00,119	1,51,67,405	..	1,37,45,289	1,37,45,289	80,00,000	17,06,252	20,06,000	29,95,000	1,38,07,252
1911-12	1,97,44,991	10,00,700	1,87,44,291	..	1,52,22,099	1,52,22,099	1,28,26,937	11,46,422	5,61,199	9,65,553	1,55,00,111
1912-13	5,08,37,211	13,27,367	4,95,09,844	1,05,12,309	5,56,00,348	6,61,12,648	7,79,22,000	16,94,957	23,96,761	17,44,933	8,37,58,657
1913-14	4,46,04,904	15,41,908	4,30,62,996	31,32,840	4,77,14,888	5,08,47,728	6,01,00,000	13,61,706	31,71,616	17,02,736	6,63,36,058
1914-15	1,97,51,950	51,70,803	1,45,81,147	..	1,39,25,956	1,39,25,956	1,26,00,000	6,99,946	5,68,469	7,36,450	1,46,04,865
1915-16	1,79,28,970	11,44,703	1,67,84,267	..	1,64,37,600	1,64,37,600	90,00,000	14,02,141	..	..	1,04,02,141
1916-17	8,49,12,890	2,00,266	8,46,22,633	..	13,09,44,359	13,09,44,359	15,65,00,000	99,022	32,94,581	24,73,342	16,23,66,945
1917-18	8,20,65,467	11,62,212	8,09,03,255	..	8,84,50,277	8,84,50,277	9,07,00,000	..	52,67,909	31,94,945	9,91,62,854
1918-19	39,51,34,513	1,332	39,51,33,181	..	28,35,89,813	28,35,89,813	26,04,00,000	17,22,876	1,26,43,774	..	27,47,66,650

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the method of valuation see note to table No. 4

No 15.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of GOLD and the amount received into the BOMBAY MINT, and the GOLD COINAGE in that MINT in each official year from 1899-1900 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			Value of the Gold Coinage
	Imported	Exported	Net imports	From Individuals	From Government	Total	
1899-1900	7,34,32,480	2,00,77,460	5,33,55,020	(a)	(a)	(a)	..
1900-01	6,74,57,422	10,91,96,186	—4,17,38,764				
1901-02	4,39,07,792	4,78,97,232	—39,89,440				
1902-03	7,07,71,493	4,15,86,912	2,91,84,581				
1903-04	10,79,28,645	10,03,28,383	76,00,262	..	12,200	12,200	..
1904-05	12,61,88,935	12,04,88,285	57,00,650				
1905-06	9,31,00,464	14,06,57,626	—4,75,57,162				
1906-07	10,73,29,656	3,43,29,264	7,30,00,392				
1907-08	14,41,07,564	3,35,36,983	11,05,70,581	..	27,730	27,730	..
1908-09	5,94,36,434	3,81,54,001	2,12,82,433				
1909-10	20,41,23,097	3,33,67,326	17,07,55,771				
1910-11	24,00,99,038	3,74,34,868	20,26,64,170				
1911-12	34,23,89,843	3,60,18,118	30,63,71,725	..	46,150	46,150	..
1912-13	38,18,57,542	7,19,37,390	30,99,20,152				
1913-14	25,02,90,733	3,90,41,952	21,12,48,781				
1914-15	9,68,04,656	2,45,97,480	7,22,07,167		2,54,840	2,54,840	..
1915-16	4,04,86,146	6,22,66,194	—2,17,80,048	..			
1916-17	11,86,81,500	8,46,444	11,78,35,056	..			
1917-18	16,95,48,923	3,91,26,937	13,04,21,986	..			
1918-19	65,836	5,58,87,867	—5,58,22,031	..	650	650	..
					570	570	5,10,76,12 5

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table.

No 16.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of SILVER, the amount received into the BOMBAY MINT, and the SILVER COINAGE in that MINT in each official year from 1899-1900 to 1918-19

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	7,47,38,110	5,48,59,730	1,98,78,380	..	12,25,739	12,25,739	..	55,87,150	..	2,08,000	57,95,150
1900-01	10,32,00,015	2,36,90,759	7,95,09,256	3,58,16,558	5,79,38,313	9,37,54,871	11,14,56,347	..	..	5,54,877	11,20,11,224
1901-02	9,52,25,241	4,48,03,291	5,04,21,950	52,75,010	1,14,54,573	1,67,29,583	3,35,46,869	..	..	2,13,235	3,37,60,104
1902-03	10,19,77,480	4,53,63,706	5,66,13,774	2,98,86,014	2,62,03,074	5,60,89,088	6,13,91,504	..	..	..	6,13,91,504
1903-04	16,20,63,065	4,28,89,224	11,91,73,841	12,15,446	6,37,52,590	6,49,68,036	9,63,04,916	..	..	..	9,63,04,916
1904-05	13,90,44,843	4,00,96,540	9,89,48,303	1,47,221	5,36,84,830	5,38,32,051	6,80,63,273	..	..	..	6,80,63,273
1905-06	13,50,71,051	89,21,891	12,61,49,160	6,39,202	8,10,74,830	8,17,14,032	12,17,23,238	..	..	..	12,17,23,238
1906-07	16,68,67,173	1,46,24,062	15,22,43,111	1,72,885	12,13,46,330	12,15,19,215	16,05,31,265	2,00,002	..	..	16,07,31,267
1907-08	15,06,40,984	1,20,70,583	14,45,70,401	..	6,99,29,050	6,99,29,050	10,79,27,893	9,27,843	..	..	10,88,55,736
1908-09	12,46,63,775	1,55,15,003	10,91,48,772	50,000	96,55,163	97,05,163	1,03,30,598	..	..	..	1,03,30,598
1909-10	10,20,04,538	2,12,42,230	8,07,62,308	51,459	98,77,170	99,28,629	97,71,397	..	..	..	97,71,397
1910-11	9,78,85,953	2,21,51,884	7,57,34,069	..	80,35,640	80,35,640	72,42,454	4,04,752	2,58,027	2,12,627	81,77,809
1911-12	9,82,25,101	6,21,48,709	3,60,76,392	..	98,54,273	98,54,273	1,16,81,687	2,92,715	2,92,045	3,07,762	1,26,74,209
1912-13	15,28,85,095	2,94,57,066	12,44,28,029	24,08,653	72,41,019	96,49,672	10,96,07,154	7,52,378	5,69,097	6,82,664	11,16,11,293
1913-14	10,60,96,349	1,20,22,517	9,40,73,832	5,26,040	87,21,028	92,47,068	6,12,60,506	9,12,394	19,87,194	10,72,386	6,52,32,480
1914-15	8,95,00,450	1,27,66,644	7,67,34,806	..	67,74,990	67,74,990	54,71,853	4,51,664	5,24,113	7,42,841	71,90,471
1915-16	4,84,29,800	1,39,81,819	3,44,47,981	1,30,430	59,75,160	61,14,590	58,00,058	..	..	..	58,00,058
1916-17	16,60,35,512	5,38,66,387	11,21,69,125	8,72,600	16,36,29,600	16,45,02,200	14,24,00,266	29,40,115	..	..	14,53,40,381
1917-18	13,98,36,581	3,50,38,513	10,47,98,068	..	13,67,23,750	13,67,23,750	13,51,33,293	44,11,140	..	..	13,95,44,433
1918-19	29,51,57,229	1,17,00,896	28,34,56,333	1,38,84,910	24,87,86,210	26,26,71,120	24,06,6,326	51,62,333	..	..	24,57,68,659

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the methods of valuation see note to table No. 4

No. 17.—NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1918-19

VALUE (in Rupees)

	NICKEL COINAGE			COPPER COINAGE			BRONZE COINAGE		
	(a)								
	Calcutta Mint	Bombay Mint		Calcutta Mint		Total of Copper Coins	Calcutta Mint		Total of Bronze Coins
	Two anna pieces.	Two anna pieces.	One anna	Single piece, and half piece	Pies, cents, half cents, quarter cents, etc.		Single piece and half piece	Pies	
1899-1900	6,38,500	1,12,810	(b) 50,000	8,01,310		
1900-01	5,17,880	86,320	..	6,04,700		
1901-02	9,80,920	3,80,490	..	13,61,410		
1902-03	12,70,937	1,05,534	..	13,76,471		
1903-04	15,07,860	2,20,014	..	19,17,864		
1904-05	17,00,412	2,51,815	..	19,52,227		
1905-06	21,01,864	1,01,932	..	22,03,796		
1906-07	(c) 7,87,525	(c) 2,41,209	..	10,28,734	18,54,929	11,375
1907-08	(d) 30,045	..	..	(e) 37,29,870	1,09,300
1908-09	(f) 1,35,338	..	1,35,338	(g) 8,99,183	1,14,775
1909-10	15,50,000	..	35,000	534,570	64,150
1910-11	25,12,500	..	50,000	8,36,401	1,08,722
1911-12	29,10,000	..	41,891	9,11,848	13,777
1912-13	24,50,000	..	86,278	17,79,868	1,35,093
1913-14	28,95,000	..	30,000	20,01,331	84,107
1914-15	26,47,000	..	43,125	3,57,500	1,03,200
1915-16	4,79,390	..	..	76,900	1,07,100
1916-17	(h) 30,35,195	..	..	(i) 6,31,356	75,200
1917-18	3,35,000	1,46,000	(m) 41,85,746	..	(j) 20,000	..	20,000	(n) 19,00,440	1,83,200
1918-19	97,46,500	7,02,332	(o) 51,10,320	..	..	..	..	(p) 20,57,550	1,26,000

(a) See note (a) to table No. 8

(b) British East Africa Protectorate piece

(c) See note (a) to tables Nos. 9 and 11

(d) Copper coinage for Ceylon and the Straits

(e) Includes R1,00,000 for the Bikaner State

(f) Copper coinage for the Straits

(g) Includes R3,500 for the Salana State

(h) Copper coinage for Ceylon, including R1,971 and R3,125 for

Annam cash for the Pudukotai State in 1911-12 and

1914-15 respectively

(i) Copper coinage for Ceylon and the Straits, including R3,500 for

the Salana State

(j) Copper coinage for Ceylon

(k) Includes R 5,92,252 being the value of Egyptian ten, five, two and one Millime pieces

(l) Includes R4,10,250 being the value of Australian pennies and half-pennies and R30,406, the value of Egyptian half-millimes

(m) Includes R5,55,579 being the value of Egyptian ten and five millime pieces

(n) Includes R4,80,000 being the value of Australian pennies and half-pennies

(o) Includes R7,60,000 being the value of Egyptian five millime pieces

(p) Includes R1,20,450 being the value of Australian pennies and half-pennies and R82,500, the value of Straits one cent pieces

No. 18.—NUMBER of PLASTRES, BRITISH and STRAITS DOLLARS and CENTS COINED in each MINT, and QUANTITY and VALUE of BRITISH and STRAITS DOLLARS EXPORTED from BRITISH INDIA, in each official year from 1899-1900 to 1918-19

	GOLD.			SILVER.									
	BOMBAY			CALCUTTA MINT					BOMBAY MINT				
	100 Plastres.	British dollars	Ceylon fifty cents	Ceylon twenty-five cents	Ceylon ten cents	British dollars	Straits dollars	Straits twenty cents	Straits ten cents	Straits five cents	Egyptian 10-plastres.	Egyptian 10-plastres.	Egyptian 10-plastres.
1899-1900	30,743,159	..	..	..	..	..	..	..
1900-01	9,106,619	..	..	..	..	..	..	..
1901-02	25,684,971	..	..	..	..	..	..	..
1902-03	38,404,499	..	..	..	..	..	..	..
1903-04	3,955,647	15,009,801	..	..	..	..	..	..
1904-05	648,547	20,364,604	..	..	..	..	..	..
1905-06
1906-07
1907-08	1,945,726	..	..	..	..	..	..	..
1908-09	8,870,741	..	..	..	..	..	..	..
1909-10	5,884,218	..	..	..	..	..	..	..
1910-11	5,552,910	..	3,084,365	1,560,419	8,739,890	..	..	..
1911-12	37,470,509	..	..	56,797	564,668	..	..	..
1912-13	5,672,075	..	..	..	444,628	..	..	..
1913-14	200,000	400,000	2,000,000	1,566,693	..	191,802	..	..	..	..	..
1914-15	200,000	400,000	1,000,000	..	..	..	..	..	..	..	..
1915-16
1916-17	10,001	..	..	..	..	..	..	..	..	..	..	..	..
1917-18	506,000	120,545	645,322	1,200,014	..	1,836,257	4,674,378	..
1918-19	1,072,540	300,000	879,455	..	..	551,641	6,099,880	504,168	2,994,932	90,001	..

	SILVER.			EXPORTS									
	BOMBAY MINT			From Calcutta					From Bombay				
	Egyptian 5-plastres.	Egyptian 2-plastres.	TOTAL	Oz.	R	Oz.	R	Oz.	R	Oz.	R	Oz.	R
1899-1900	30,743,159	..	20,404,282	..	4,46,65,533	..	26,404,282	..	4,46,65,533	..
1900-01	9,409,801	..	8,606,179	..	1,46,44,783	..	8,812,311	..	1,52,04,437	..
1901-02	27,198,656	1,201,095	21,534,288	..	3,65,94,308	..	23,083,222	..	3,85,53,591	..
1902-03	31,971,117	1,036,382	16,34,828	..	3,81,54,536	..	27,300,336	..	3,97,89,354	..
1903-04	18,965,588	..	..	..	64,31,124	..	16,698,221	..	2,71,54,409	..
1904-05	21,013,511	..	..	..	2,06,72,283	..	..	..	..	..
1905-06	(c) 497,630	..	..	..	8,27,872	..	18,838,850	..	3,13,50,128	..
1906-07	3,05,22,256	..	..	..	..	..
1907-08	3,65,755	..	217,214	..	5,65,755	..
1908-09	1,945,736	..	..	..	5,088	..	4,009	..	..	..
1909-10	6,870,741	..	..	..	(d) 1,707	..	..	..	..	..
1910-11	20,805,431	..	..	..	(e) 28,54,362	..	1,633,172	..	28,55,037	..
1911-12	18,887,494	..	..	..	91,34,470	..	5,008,313	..	91,35,737	..
1912-13	38,311,974	..	..	..	77,58,090	..	5,158,440	..	77,58,090	..
1913-14	6,116,708	..	..	..	4,460,961	..	4,461,278	..	72,85,662	..
1914-15	4,358,495	..	..	..	5,000,133	..	81,843,481	..	5,000,172	..
1915-16	1,600,000	..	..	..	7,795,425	..	1,333,468	..	1,23,40,725	..
1916-17	1,333,133	..	21,391,333	..	21,391,333	..
1917-18	9,354,863	2,504,614	21,431,903	..	..	13,099	..	2,705	..	13,099	..	31,862	..
1918-19	4,988,402	2,861,190	20,247,488	..	..	610	1,250	907	..	907	..	1,910	..
1918-19	180,007	1,600,036	13,781,237	..	..	3	..	452	..	917	..	455	924

NOTE.—The British dollar is 416 grains Troy in weight and of 900 millimal fineness

(a) The coinage of these cent pieces has been undertaken since October 1909

(b) Straits dollars of the same weight and fineness as British dollars

(c) Fifty cent pieces. The Straits fifty cent piece weighs 209.22 grains and is of 800 millimal fineness

(d) From Burma coins

(e) Includes R150 being the value of British dollars exported from Madras

(f) The coinage of the twenty cent piece commenced in May 1910

No. 19.—Quantity of silver (in tolas) passed in to the Mints in Indian States in each calendar year from 1904 to 1918.

No. 19.—QUANTITY of SILVER (in tolas) passed into the MINTS in

	1904	1905	1906	1907	1908	1909	1910
In Bombay—							
Baroda . . . . .	..	..	..	..	..	..	..
Others . . . . .	..	..	..	..	..	595,454	..
TOTAL BOMBAY . . . . .	..	..	..	..	..	595,454	..
Rajputana—							
Hyderabad	8,404,348	6,455,278	18,873,519	3,795,206	2,736	3,861	2,089
Jaipur . . . . .	..	..	..	..	..	..	..
Udaipur	338,271	1,456	142,961	38,372	9,055	421	..
Others	3,219	902	3,200	38,380	26,530	..	..
TOTAL RAJPUTANA	341,490	2,358	146,161	76,752	35,585	421	..
In Central India—							
Gwalior . . . . .	..	..	..	..	..	..	..
Indore . . . . .	..	..	..	..	..	..	..
Others	5,163	50,000	40,000	72,382	17,500	37,530	23,973
TOTAL CENTRAL INDIA	5,163	50,000	40,000	72,382	17,500	37,530	23,973
Travancore . . . . .	..	11,595	..	5,368	42,520	17,950	45,528
Kashmir . . . . .	..	..	..	..	..	..	..
Others—							
Punjab States . . . . .	..	6,549	5,833	54,016	112,373	195,555	32,465
GRAND TOTAL	8,811,001	6,525,780	19,065,513	4,003,724	210,714	850,780	104,055

Abstract of the

	New silver	Old coins recalled
	tolas	tolas
1904	8,811,001	7,084,913
1905	6,525,780	2,670,812
1906	19,065,513	14,875,206
1907	4,003,724	1,530,696
1908	210,714	8,036,556
1909	850,780	3,906,034
1910	104,055	812,636
1911	220,088	3,179,588

INDIAN STATES in each calendar year from 1904 to 1918

1911	1912	1913	1914	1915	1916	1917	1918	
								In Bombay—
..	..	..	..	..	..	..	..	Baroda
..	..	..	..	..	625,918	..	662,929	Others
..	..	..	..	..	625,918	..	662,929	TOTAL BOMBAY
2,066	8,137,247	2,407,998	4,130,427	..	12,845,598	10,432,688	10,178,385	Hyderabad
4,081	98,000	799	2,888	254	..	..	..	In Rajputana—
144,584	219,008	142,876	266,301	251,900	64,320	..	5,288	Jaipur
..	24,830	..	..	..	1,327	..	..	Udaipur
								Others
148,665	341,838	143,075	269,189	252,154	65,647	..	5,288	TOTAL RAJPUTANA
..	..	..	..	..	..	..	..	In Central India—
..	..	..	..	..	..	..	..	Gwalior
5,073	1,682	..	..	6,819	3,221	8,255	..	Indore
..	..	..	..	..	..	..	..	Others
5,073	1,682	..	..	6,819	3,221	8,255	..	TOTAL CENTRAL INDIA
36,065	..	..	..	..	..	..	..	Travancore
..	..	..	..	..	..	..	..	Kashmir
..	..	..	..	..	..	..	..	Others—
28,219	12,358	71,660	35,246	53,026	26,034	22,165	31,433	Punjab States
220,088	8,493,325	2,623,333	4,434,862	312,599	13,566,418	10,463,108	10,878,035	GRAND TOTAL

foregoing Statement

	New silver	Old coins recalled
	tolas	tolas
1912	8,493,325	2,953,275
1913	2,623,333	853,828
1914	4,434,862	656,260
1915	312,599	60,979
1916	13,566,418	2,125,546
1917	10,463,108	765,540
1918	10,878,035	515,901

PAPER CURRENCY

[FOR TABLES, SEE PAGES 33 TO 41]

Laws and
orders relat-
ing to Paper
Currency

Under Acts, VI of 1839, III of 1840, and IX of 1843, the Presidency Banks of Bengal, Bombay, and Madras were authorised to issue notes payable on demand, but the issue of the notes was practically limited to the three cities of Calcutta, Bombay, and Madras. These Acts were repealed, on the 1st March 1862, by Act, XIX of 1861, providing for the issue of a paper currency through a Government Department, by means of notes of the Government of India payable to bearer on demand. Since then no banks have been allowed to issue notes in India. This Act was replaced first by Act, III of 1871, and subsequently by Act, XX of 1882. The Act of 1882 was amended by Acts, XV of 1890, VIII of 1893, XXI of 1896, II of 1898, VIII of 1900, IX of 1902, and VI of 1903; all these Acts were superseded by Act, III of 1905, which again was amended by Act, II of 1909. The last two enactments were replaced by Act, II of 1910. By it, a note of the value of five, ten, or fifty rupees, as well as a note of any other denominational value which the Governor-General in Council may, by notification in the *Gazette of India*, so specify, was declared to be a "universal currency note," that is, legal tender throughout British India and encashable at any office of issue in British India; the then existing sub-circles of Cawnpore, Lahore, Karachi, and Calicut were abolished, and the first three of these constituted separate circles of issue in addition to Calcutta, Madras, Bombay, and Rangoon. At the same time, by a notification issued under the Act, the further issue of 20-rupee notes was discontinued. By another notification issued in 1911 under section 2 of the same Act a currency note of the denominational value of one hundred rupees was declared to be a "universal currency note." Act VII of 1911 raised the invested portion of the Currency Reserve from 12 crores to 14 crores with permission to make the additional investment in sterling securities if desirable. By Act, XIX of 1917, notes of the denominational value of one rupee and two and a half rupees were issued and declared to be "universal currency notes." Since the commencement of the War, the Government of India had recourse to temporary legislation, as shown in the following table:—

(In crores of rupees)

Acts	NATURE AND VALUE OF SECURITIES WHICH MAY FORM THE RESERVE		
	Permanent investments	Permissible temporary, investments (mainly British Treasury Bills)	Total 2 and 3
1	2	3	4
Act VII of 1911 (Prewar)	14	..	14
Act V (Temporary Amendment) of 1915	14	6	20
Act IX " " of 1916	14	12	26
Act XI* " " of 1917	14	36	50
Act XIX* " " of 1917	14	48	62
Act VI " " of 1918	14	72	86
Act II " " of 1919	14	86	100

Reserve

The whole amount of currency notes in circulation is secured by a reserve of gold and silver coin or bullion and securities of the Government of India or of the United Kingdom. The total amount of such securities was, up to the end of the year of report (1918-19), limited to 100 crores of rupees, of which 14 crores represent the permanent prewar investment (10 crores Government of India securities and 4 crores sterling securities) and the rest (86 crores) is the permissible specific temporary investment mostly against British Treasury bills.

* By the Indian Paper Currency (Further Amendment) Act (XXVI of 1919) passed on the 24th September, 1919, the maximum limit up to which the Currency Reserve could be invested in securities was raised to Rs 120 crores, Rs. 100 crores being in British Treasury Bills; but, by Act, XXVI of 1920, passed on the 23rd March, 1920, this Act together with Acts, XI of 1917, XIX (part of) and XII, of 1918, has been repealed and consolidated, and the limitations as to the nature of the securities in which the investment might be made has been temporarily abolished.

PAPER CURRENCY

Under the Gold Note Acts of 1898 and 1900, the Government of India had obtained authority to hold a part of the metallic portion of the reserve in gold coin (or temporarily in silver bullion) in London instead of in India. A certain amount of gold had in this way been held in London during 1899 and 1900, but not to any large extent, and the occasion for doing so ceased, except in regard to gold in transit, from the middle of 1900. The Indian Paper Currency Act, II of 1910, however, gave full power to hold the metallic portion of the reserve or any part of it, either in London or in India or partly in both places, and also in gold coin or bullion or in rupees or silver bullion, at the free discretion of Government, subject only to the exception that rupees should be kept only in India and not in London. A currency chest was accordingly opened in London and a sum of £6,000,000 was remitted from India in pursuance of this policy, and a further sum of £1,045,000 was transferred to the chest from the Secretary of State's balances during the course of 1905-06. On the 31st March, 1919, the London currency chest held £82,391 on behalf of the Currency Reserve.

The metallic reserve* may consist of sovereigns, half sovereigns, rupees, and half rupees, and gold and silver bullion, the last named being valued at the sum spent on the purchase of such bullion. No gold was contained in the reserve between March, 1876, and February, 1898, and the quantity increased very slowly until February, 1899, but from that date it rose rapidly till the end of March, 1904, when it amounted to £10,789,567. This level was maintained until the year 1908 and on the 31st March, 1909, the gold reserve fell to £1,523,414. It then gradually rose and reached the record figure of £25,683,387 on the 31st March, 1913. On 31st March, 1919, the stock of gold in the reserve amounted to £11,662,332 as against £18,349,683 on 31st March, 1918.

The following table shows the growth of the circulation and the changes in the composition of the Reserve during the last six years :—

[In lakhs of rupees.]

Date	Gross Note circulation	COMPOSITION OF THE RESERVE				Percentage of total metallic reserve to gross Note circulation
		Silver	Gold	Securities	Total	
31st March, 1914	66.12	20.53	31.59	14.00	66.12	78.9
„ 1915	61.63	32.34	15.29	14.00	61.63	77.3
„ 1916	67.73	23.57	24.16	20.00	67.73	70.5
„ 1917	86.37	19.21	18.67	48.49	86.37	43.9
„ 1918	99.79	10.79	27.52	61.48	99.79	38.4
„ 1919	153.46	37.39	17.49	98.58	153.46	35.8

The interest accruing on the invested reserve is entered in a separate account, and paid to the credit of the Government of India, under the head “Profits of note circulation.” In 1918-19 the interest on the invested reserve and other cash receipts amounted respectively to Rs2,91,33,172, and Rs1,50,781, the expenditure of the Department being Rs52,42,368, and the profit Rs2,40,41,585.

The average monthly circulation of the notes has been, in lakhs of rupees :

Five years ending	1880-81	12.91	Five years ending	1905-06	36.18
„	1885-86	14.26	„	1910-11	48.20
„	1890-91	17.17	„	1915-16	63.34
„	1895-96	28.24	„	1916-17	76.14
„	1900-01	26.54	For the year	1917-18	1,01.77
			„	1918-19	1,33.20

The circulation in each circle on the 31st March, 1914, to 1919, was :

	(In lakhs of rupees)					
	1914	1915	1916	1917	1918	1919
Calcutta including Cawnpore and Lahore	34.89	31.13	34.38	40.01	41.79	64.71
Bombay „ Karachi	16.03	16.91	18.67	25.30	39.56	53.54
Madras	8.84	8.50	8.73	10.15	11.36	21.22
Rangoon	6.36	5.09	5.95	6.91	7.08	14.00

*By Acts, XIII of 1918 and XXVI of 1919 (subsequently repealed and consolidated by Act, XXI of 1920) it is temporarily provided that gold or silver held on behalf of the Secretary of State for India in Council or the Governor-General in Council may, if so held in the United States America or in course of transmission there from, be deemed to be part of the Indian Paper Currency Reserve.

PAPER CURRENCY

The note issue assumed unprecedented proportions and stood at the phenomenal figure of R153 crores at the end of March, 1919. The circulation of the different denominations of notes on the 31st March, 1899 and 1919, was as shown in the margin. Looking back over the twenty-years since 1898-99, the relative popularity of each denomination of note may be measured by the increase in its circulation, an exception, however, being made in the case of notes for 10,000 rupees which are chiefly used as a convenient form in which to hold the balances in the Government reserve treasuries. In 5-rupee notes there was a considerably large increase of 2,450 per cent, while those for ten rupees increased 858 per cent and notes for 100 rupees, 549 per cent. The circulation of notes for 20 rupees have suffered from time to time from a scare brought about by the operations of forgers. It suddenly dropped in 1882-83 to hardly more than half the circulation in the preceding year and did not recover until 1890; thereafter there was a gradual increase, and in 1908-09 the circulation nearly reached the figure of 1881-82, but it has since dropped steadily, and rapidly. and, as already stated above, 20-rupee notes are no longer issued. Notes for 50 rupees increased by 307 per cent only. Notes for 500 and 1,000 rupees are commonly employed in commercial and banking operations; the former decreased by 4 per cent, while the latter increased by 165 per cent. The increase in the average active circulation of notes is given in the following table (in lakhs of rupees) :-

	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
Gross circulation	65.55	64.04	64.10	76.14	1,01.77	1,33.20
Amounts held in Reserve and other Treasuries	12.64	7.54	6.60	6.77	8.13	5.95
Balance, being notes in circulation with the public	52.91	56.50	57.50	69.37	93.64	1,27.25
Notes held by Presidency Banks at Head Offices	6.28	11.07	9.42	10.01	21.77	13.41
Notes in actual circulation	46.63	45.43	48.08	59.36	71.87	1,13.84

It may be interesting to show here the absorption of rupees and half rupees during the last six years. The figures below are in lakhs of rupees.

	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
Opening balance (Currency, Treasury and Gold Standard Reserve)	28.46	32.70	38.84	27.96	21.64	14.01
Closing balance (" " " " " ")	32.70	38.84	27.96	21.64	14.01	18.76
Net difference + or -	-4.24	-6.14	+10.88	+6.32	+7.63	-4.75
Add—new coins issued	+12.35	+1.95	+1.62	+30.12	+23.12	+50.79
Deduct—Remittances to Mints for recoinage	-2.79	-1.66	-1.41	-1.38	-1.27	-61
" Exports from India . . . . .	..	..	-95	-69	-1.25	-1.62
Net absorption (+) or return from circulation (-)	+5.32	-6.70	+10.40	+33.81	+27.86	+45.02

PAPER CURRENCY*

No. 20.— RECEIPTS, CHARGES, and NET PROFITS (in rupees) of the PAPER CURRENCY DEPARTMENT
in each year from 1862-63 to 1918-19

	RECEIPTS			EXPENDITURE				Net profit (deficit —)
	Interest on Government securities	Other cash receipts	TOTAL	Salaries, establish- ments, and ordinary con- tingencies	Cost of manufacture and supply of notes	Other charges (a)	TOTAL	
1862-63	1,52,260	60	1,52,320	53,610	1,64,850	3,12,360	5,30,820	—3,78,500
1863-64	3,27,400	330	3,27,730	48,700	..	3,16,710	3,65,410	—37,680
1864-65	16,54,980	..	16,54,980	1,15,760	..	2,80,830	3,96,590	12,58,390
1865-66	16,78,390	..	16,78,390	1,62,680	17,230	6,65,180	8,45,090	8,33,300
1866-67	16,62,850	..	16,62,850	1,58,970	16,280	8,17,050	9,92,300	6,70,560
1867-68	13,44,620	1,200	13,45,820	2,72,620	36,690	..	3,09,310	10,36,510
1868-69	14,86,640	330	14,86,970	2,53,740	44,000	4,63,140	7,60,940	7,26,030
1869-70	16,03,810	4,060	16,07,870	2,47,750	31,480	10,630	2,89,860	13,73,010
1870-71	14,90,390	3,480	14,93,870	2,34,350	90,000	11,880	3,36,230	11,57,640
1871-72	14,19,430	6,530	14,25,960	2,49,650	34,590	1,150	2,85,390	11,40,570
1872-73	23,88,270	3,950	23,92,220	2,32,840	75,280	5,390	3,13,510	20,78,710
1873-74	23,65,000	6,580	23,71,580	2,96,530	1,57,700	1,710	4,55,970	19,16,610
1874-75	23,65,000	4,980	23,69,980	2,77,470	1,10,570	1,800	3,89,840	19,80,150
1875-76	23,65,000	2,520	23,67,520	2,47,910	84,950	2,470	3,35,330	20,32,190
1876-77	23,65,000	2,200	23,68,500	2,43,120	68,570	1,970	3,13,660	20,55,140
1877-78	24,48,540	1,110	24,49,650	2,33,080	1,08,080	1,43,830	4,84,990	19,64,660
1878-79	23,77,570	17,930	23,95,500	2,53,620	1,58,950	1,06,440	5,18,910	18,76,590
1879-80	27,84,370	12,450	27,96,820	2,48,520	70,310	4,970	3,23,800	24,73,520
1880-81	25,06,400	8,420	25,14,820	2,40,880	25,550	13,710	2,78,140	22,36,680
1881-82	24,98,900	4,100	25,03,000	2,45,420	57,680	21,660	3,24,760	21,78,240
1882-83	25,01,510	1,050	25,02,560	2,38,250	1,60,410	26,640	4,25,300	20,77,260
1883-84	25,02,860	5,390	25,08,250	2,56,450	1,32,800	38,650	4,27,900	20,80,350
1884-85	25,00,870	10,040	25,10,910	2,59,960	20,740	35,280	3,15,980	21,94,930
1885-86	25,00,870	2,990	25,03,860	2,81,030	1,76,360	18,510	4,75,900	20,27,960
1886-87	25,00,870	1,570	25,02,440	2,70,850	90,620	12,250	3,73,720	21,28,720
1887-88	25,00,900	9,180	25,10,080	2,76,140	1,30,980	4,920	4,12,040	20,98,040
1888-89	24,58,350	8,760	24,67,110	2,94,350	79,510	4,230	3,78,090	20,89,020
1889-90	25,00,290	6,970	25,07,260	2,89,600	1,09,190	4,150	4,02,940	21,04,320
1890-91	25,36,620	12,570	25,49,190	2,98,050	1,21,010	3,640	4,22,700	21,26,490
1891-92	28,48,040	9,060	28,57,100	2,89,490	1,15,950	3,560	4,09,000	24,48,106
1892-93	32,63,790	10,300	32,74,090	2,96,110	1,23,340	4,580	4,24,030	28,50,060
1893-94	32,63,800	13,560	32,77,360	3,03,140	2,68,020	4,450	5,75,650	27,01,710
1894-95	34,62,280	10,300	34,62,580	3,06,260	3,12,430	4,130	6,22,820	28,39,760
1895-96	28,71,330	9,150	28,80,480	3,02,220	1,78,540	9,730	4,90,490	23,89,990
1896-97	28,55,820	15,020	28,70,840	3,16,920	2,91,480	47,960	6,56,360	22,14,480
1897-98	29,83,870	13,080	29,96,950	3,32,570	2,28,370	7,000	5,67,940	24,29,010
1898-99	34,70,420	12,650	34,83,070	3,20,010	3,79,260	6,920	7,06,190	27,76,880
1899-1900	34,70,420	15,432	34,85,852	3,17,303	2,39,211	6,673	5,63,187	29,22,665
1900-01	34,70,420	16,387	34,86,807	3,12,795	2,85,416	5,974	6,04,185	28,82,622
1901-02	34,70,420	14,298	34,84,718	6,28,141	4,45,669	6,144	10,79,954	24,04,764
1902-03	34,70,420	23,614	34,94,034	3,67,622	3,72,637	5,780	7,46,039	27,47,995
1903-04	34,70,420	33,241	35,03,661	3,66,396	4,40,415	6,641	8,13,452	26,90,209
1904-05	34,70,420	22,683	34,93,103	4,13,104	5,41,289	6,590	9,00,983	26,32,120
1905-06	37,48,250	40,978	37,89,228	3,83,706	6,47,851	22,482	10,54,039	27,35,189
1906-07	40,27,070	1,50,742	41,77,812	4,55,505	4,52,073	11,602	8,99,180	32,78,632
1907-08	40,32,320	68,014	41,00,334	5,11,141	11,17,138	17,798	16,46,077	24,54,257
1908-09	41,00,150	63,653	41,63,803	6,52,981	9,12,796	15,915	15,81,692	25,82,111
1909-10	40,31,030	60,588	40,91,618	5,45,693	6,98,503	1,49,947	13,94,143	26,97,475
1910-11	40,31,030	72,288	41,03,258	5,81,974	16,19,917	1,40,680	23,42,571	17,60,687
1911-12	44,90,445	1,11,577	46,02,022	6,21,395	16,27,693	83,951	23,33,039	22,68,983
1912-13	46,43,585	84,908	47,28,493	6,47,870	15,24,562	3,21,331	24,93,763	22,34,730
1913-14	46,43,585	1,34,811	47,78,396	7,61,406	15,97,425	74,186	27,33,017	20,45,379
1914-15	46,43,585	1,04,802	47,48,387	7,93,781	9,74,853	17,587	18,86,221	28,62,166
1915-16	46,43,585	83,733	47,27,318	8,94,821	11,55,951	2,66,156	22,46,928	23,80,360
1916-17	34,71,500 (b)	1,43,691	36,15,194 (b)	9,70,036	14,04,696	1,95,795	25,70,527	10,44,667
1917-18	1,81,60,658 (b)	1,10,933	1,82,71,591 (b)	10,16,724	20,66,258	—88,009	29,84,973	1,52,87,618
1918-19	2,91,33,172	1,50,781	2,92,83,953	11,43,899	31,14,327	9,84,142	52,42,368	2,40,41,585

* Compiled from special returns furnished by the Controller of Currency

(a) Until 1866-67 the figures represent chiefly commission to the Presidency Banks. Thereafter they represent expenditure on travelling allowance, postage charges for remittances, etc.

(b) Excluding amounts transferred to Paper Currency Reserve Depreciation Fund under "Deposits and Advances" Rs. 59,86,206 in 1916-17 and Rs. 67,60,000 in 1917-18.

PAPER CURRENCY

No. 21.—NUMBER of the SEVERAL DENOMINATIONS of CURRENCY NOTES in CIRCULATION on the last day of each year from 1872-73 to 1918-19

	1 RUPEE	2½ RUPEE	5-RUPEE	10-RUPEE	20-RUPEE	50-RUPEE	100-RUPEE	500-RUPEE	1,000-RUPEE	10,000-RUPEE
1872-73	310,001	970,517	441,871	157,965	244,110	27,957	57,635	576
1873-74	442,400	1,004,166	453,182	160,144	217,460	23,039	36,279	503
1874-75	431,540	1,043,886	482,366	182,940	231,100	22,267	40,760	597
1875-76	425,164	1,120,259	476,538	189,180	242,776	25,395	34,096	661
1876-77	395,635	1,234,556	493,524	175,512	232,548	25,809	36,789	1,026
1877-78	391,934	1,324,172	492,628	166,417	238,082	26,707	36,041	2,917
1878-79	388,724	1,294,716	454,696	156,731	238,547	25,133	35,724	1,027
1879-80	418,930	1,383,504	478,469	164,288	271,233	28,069	39,966	874
1880-81	429,075	1,425,995	530,582	164,592	261,098	28,362	42,100	1,638
1881-82	470,288	1,519,549	507,935	157,659	268,432	28,404	38,488	2,395
1882-83	475,457	1,955,081	264,819	173,132	301,585	28,513	38,158	2,661
1883-84	532,508	2,010,682	249,265	167,931	279,767	28,815	34,090	1,644
1884-85	557,474	2,143,262	266,420	176,183	309,870	28,489	41,760	2,042
1885-86	535,993	2,252,667	256,497	174,745	316,599	28,960	36,649	1,987
1886-87	464,635	2,385,881	262,169	175,084	327,418	31,386	36,054	1,410
1887-88	450,727	2,671,031	275,045	194,803	372,933	35,915	41,818	2,297
1888-89	429,663	2,782,663	264,642	183,611	364,318	32,962	40,527	1,949
1889-90	449,463	2,816,258	270,938	181,819	386,222	34,716	39,398	1,742
1890-91	528,768	3,300,390	311,755	205,933	465,685	44,983	58,425	7,724
1891-92	480,735	3,571,058	318,609	216,135	505,924	45,653	60,032	5,202
1892-93	495,456	3,917,336	330,083	232,482	568,068	50,648	67,981	5,403
1893-94	499,652	3,744,839	332,023	219,828	519,248	42,390	53,818	11,960
1894-95	563,015	4,328,358	364,900	240,275	617,192	47,865	61,168	9,477
1895-96	625,552	4,600,900	368,089	247,639	622,785	49,214	66,491	3,715
1896-97	609,612	4,699,678	362,699	230,613	605,206	47,604	55,611	2,877
1897-98	641,568	4,702,524	353,428	222,063	584,222	45,423	48,292	4,981
1898-99	720,865	4,899,201	387,301	240,814	674,742	51,329	56,911	5,960
1899-1900	678,041	5,272,842	364,244	233,159	748,793	53,285	62,039	4,875
1900-01	682,190	5,057,514	334,613	228,145	764,354	51,420	57,878	6,655
1901-02	800,221	5,604,002	430,006	242,986	779,304	51,272	54,976	7,728
1902-03	872,414	5,960,226	462,952	263,866	898,724	56,348	65,653	8,712
1903-04	979,224	6,591,758	484,402	274,114	998,706	60,497	78,230	7,950
1904-05	1,085,316	7,084,004	486,645	270,175	1,047,591	63,887	73,254	8,231
1905-06	1,266,464	8,545,777	506,006	279,314	1,202,364	69,467	80,890	9,491
1906-07	1,506,288	10,331,745	514,426	273,831	1,375,293	69,826	82,118	8,013
1907-08	1,597,355	9,141,173	487,592	269,668	1,241,364	63,484	72,130	11,821
1908-09	1,869,515	9,820,544	506,307	280,814	1,245,600	60,265	74,117	9,435
1909-10	2,269,962	11,598,068	420,848	342,514	1,436,406	62,021	88,350	12,821
1910-11	2,425,777	12,528,013	106,731	526,488	1,406,613	56,305	85,464	12,976
1911-12	2,599,873	15,090,740	65,633	379,255	1,652,209	56,102	92,971	14,320
1912-13	2,954,978	17,941,958	49,066	344,337	1,776,201	54,347	90,392	18,220
1913-14	3,222,891	17,764,423	38,415	357,059	1,781,370	52,771	91,712	15,294
1914-15	3,139,195	14,986,196	28,774	348,290	1,605,197	47,370	92,037	15,651
1915-16	4,493,230	18,803,430	24,842	449,005	2,038,975	46,661	89,875	12,679
1916-17	6,624,239	22,598,076	21,659	504,130	2,532,181	48,944	112,420	18,890
1917-18	3,275,931	716,129	10,897,857	27,331,814	19,581	690,657	3,257,072	49,879	137,993	14,190
1918-19	105,065,650	7,378,712	18,381,838	46,922,029	17,689	979,508	4,805,532	49,387	151,080	18,685

NOTE.—Figures for years prior to 1872-73 are not available

No. 22.—NOTES in CIRCULATION, and RESERVE in GOLD and SILVER and in GOVERNMENT SECURITIES, on the last day of each year from March 1862 to March 1919, in totals for ALL INDIA, and RESERVE in GOLD and STERLING SECURITIES held in ENGLAND, also NOTES forming part of the CIRCULATION which were in GOVERNMENT TREASURIES on the same dates

	Notes in circulation (less notes cashed in other circles)	RESERVE HELD IN INDIA			RESERVE HELD IN ENGLAND		Currency notes in Government Treasuries
		Gold	Silver	Government Securities held at Calcutta	Gold	Sterling Securities	
	R	R	R	R	R	R	R
1862	3,69,00,000	..	3,69,00,000	..	..	..	16,70,600
1863	4,92,60,000	..	4,24,11,140	68,48,860	..	..	44,86,110
1864	5,35,00,000	..	2,86,27,220	2,48,72,780	..	..	39,26,650
1865	7,42,73,270	20,14,850	3,65,13,250	3,57,45,170	..	..	58,14,140
1866	6,89,84,810	220	2,91,82,050	3,98,02,540	..	..	69,87,190
1867	8,09,08,680	1,19,590	4,52,68,540	3,25,20,550	..	..	60,31,390
1868	9,06,95,690	1,47,510	5,02,27,630	3,25,20,550	..	..	71,23,150
1869	9,95,92,960	3,12,490	6,01,60,410	3,91,30,060	..	..	62,98,040
1870	10,47,28,830	3,12,490	6,83,82,830	3,60,33,510	..	..	80,99,460
1871	10,43,72,910	72,520	7,20,28,380	3,22,72,010	..	..	99,13,170
1872	13,16,79,170	72,490	7,25,12,920	5,90,63,760	..	..	2,20,83,790
1873	11,13,50,610	72,490	5,43,33,580	5,69,39,530	..	..	1,85,56,780
1874	9,24,97,010	72,490	3,54,85,590	5,69,39,530	..	..	1,27,63,140
1875	11,23,64,380	72,490	5,53,52,360	5,69,39,530	..	..	1,58,44,910
1876	10,99,99,270	..	5,30,69,720	5,69,39,530	..	..	1,73,45,770
1877	11,61,78,110	..	5,61,97,210	5,99,80,990	..	..	1,35,07,760
1878	13,57,47,500	..	7,88,15,030	5,69,32,460	..	..	2,56,88,450
1879	11,42,36,450	..	5,42,45,270	5,99,91,170	..	..	1,71,68,700
1880	12,35,77,270	..	6,36,08,520	5,99,70,750	..	..	1,32,60,850
1881	13,40,17,360	..	7,40,93,180	5,99,24,180	..	..	1,80,55,950
1882	13,90,71,780	..	7,90,67,850	5,99,99,970	..	..	3,39,95,040
1883	14,56,04,080	..	8,50,64,110	5,99,99,970	..	..	3,39,09,410
1884	12,75,65,410	..	6,75,65,410	6,00,00,000	..	..	2,26,06,540
1885	14,57,69,040	..	8,57,71,540	5,99,97,500	..	..	1,84,67,210
1886	14,17,32,720	..	8,17,37,720	5,99,95,000	..	..	1,85,93,400
1887	13,87,68,360	..	7,87,75,860	5,99,92,500	..	..	1,97,87,880
1888	16,42,43,790	..	10,42,63,760	5,99,90,030	..	..	1,92,86,560
1889	15,73,78,130	..	9,75,68,100	5,98,20,030	..	..	2,47,48,980
1890	15,77,17,800	..	9,77,17,820	5,99,99,980	..	..	2,45,79,940
1891	25,69,04,490	..	18,69,04,630	6,99,99,960	..	..	5,31,15,320
1892	24,07,64,080	..	16,07,64,080	8,00,00,000	..	..	5,35,09,840
1893	26,40,18,200	..	18,40,18,200	8,00,00,000	..	..	4,60,17,970
1894	30,41,16,310	..	22,41,16,310	8,00,00,000	..	..	11,56,70,570
1895	30,70,00,100	..	22,70,00,100	8,00,00,000	..	..	9,03,05,650
1896	25,94,06,990	..	17,94,06,990	8,00,00,000	..	..	4,07,64,640
1897	23,75,33,070	..	13,75,33,120	9,99,99,950	..	..	2,89,04,320
1898	24,76,40,490	25,54,200	14,56,86,340	9,99,99,950	..	..	5,08,13,980
1899	28,20,32,760	3,05,31,720	15,15,01,090	9,99,99,950	..	..	5,25,70,020
1900	28,73,72,255	11,25,00,187	5,23,72,122	9,99,99,946	2,25,00,000	..	4,00,63,100
1901	29,86,59,000	8,66,77,776	9,42,40,037	9,99,99,946	..	..	6,07,97,045
1902	31,66,12,945	10,53,54,819	11,12,54,180	9,99,99,946	..	..	7,41,84,770
1903	35,72,36,070	14,78,93,468	10,93,42,656	9,99,99,946	..	..	6,85,38,765
1904	38,21,16,540	16,18,43,503	11,49,75,648	9,99,99,946	..	..	6,66,08,520
1905	39,17,59,870	16,11,02,084	11,36,48,837	9,99,99,946	..	..	5,44,77,990
1906	44,65,65,810	5,73,94,868	13,58,06,010	9,99,99,946	10,56,75,000	2,00,00,000	6,76,41,930
1907	46,95,19,260	5,49,57,611	13,70,39,565	9,99,99,946	10,53,75,000	2,00,00,000	5,75,23,585
1908	46,88,50,345	4,06,92,615	25,17,95,814	9,99,99,946	5,55,75,000	2,00,00,000	8,24,21,480
1909	45,48,79,505	3,51,209	31,20,28,350	9,99,99,946	2,25,00,000	2,00,00,000	6,25,70,540
1910	54,40,84,250	9,30,25,739	29,35,58,565	9,99,99,946	3,75,00,000	2,00,00,000	7,89,77,730
1911	54,99,05,815	9,27,97,267	26,14,33,602	9,99,99,946	7,56,75,000	2,00,00,000	9,30,83,585
1912	61,36,25,095	23,33,16,262	15,48,08,887	9,99,99,946	8,55,00,000	4,00,00,000	8,11,78,345
1913	68,97,78,240	29,37,50,798	16,45,27,496	9,99,99,946	9,15,00,000	4,00,00,000	15,67,21,260
1914	66,11,75,935	22,43,53,073	20,53,22,916	9,99,99,946	9,15,00,000	4,00,00,000	9,93,57,350
1915	61,62,99,615	7,64,45,767	32,33,53,902	9,99,99,946	7,65,00,000	4,00,00,000	8,87,83,425
1916	67,73,34,540	12,24,27,143	23,05,53,020	9,99,99,946	11,32,50,000	10,00,04,431	7,10,67,685
1917	86,37,51,735	11,99,91,932	19,07,53,890	9,99,99,946	6,67,00,000	38,49,19,195	7,66,80,530
1918	99,79,37,599	26,81,95,2	10,79,03,618	9,99,99,946	67,50,000	61,47,88,787	5,50,89,077
1919	1,53,46,47,790	17,36,99,120	(a) 7,39,28,563	16,07,99,946	12,35,365	82,49,84,296	7,77,61,422

(a) Includes Rs5,01,05,185, being the value of Silver bullion held in the U. S. A. and in transit there from

No. 23.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES in each

	CURRENCY NOTES IN CIRCULATION								
	Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay	Karachi	Madras	Calicut	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1893-94	11,54,09,000	1,26,79,400	1,46,94,050	54,56,980	9,08,02,190	68,76,080	2,63,55,820	15,51,020	28,29,15,240
1894-95	13,17,42,620	1,31,76,290	1,67,15,300	48,65,790	10,12,75,030	68,05,610	3,52,54,270	12,76,490	31,11,11,400
1895-96	12,16,10,160	1,15,80,250	1,67,67,310	64,98,710	9,23,14,100	67,15,250	3,54,39,310	18,84,690	29,28,10,280
1896-97	11,02,32,246	1,10,33,381	1,81,24,951	54,04,420	7,28,49,054	87,49,485	3,04,44,598	19,81,983	25,98,10,128
897-98	9,91,95,983	1,38,00,000	1,80,87,950	75,63,698	6,50,78,693	3,77,958	2,89,08,008	13,35,108	24,24,17,457
1898-99	10,92,48,783	1,18,36,190	2,20,89,570	73,60,134	6,89,76,325	65,69,086	2,88,93,780	13,54,541	25,63,28,427
1899-1900	11,82,84,618	1,13,00,125	2,04,73,650	84,94,113	8,09,30,769	59,64,682	3,28,61,745	12,86,800	27,96,05,502
1900-01	12,75,65,047	1,43,28,085	2,04,77,985	95,31,051	7,71,15,156	80,65,682	3,01,06,152	16,10,958	28,88,00,119
1901-02	12,87,83,417	1,65,70,273	2,03,38,693	96,10,673	8,39,86,106	74,50,004	3,15,61,544	20,36,345	30,03,43,145
1902-03	13,79,87,794	2,12,45,860	2,45,94,906	1,11,14,539	9,36,59,242	98,31,316	3,73,05,785	16,61,995	33,74,01,437
1903-04	14,77,27,465	1,96,08,545	2,70,91,186	1,57,65,439	10,19,88,707	1,09,57,762	3,92,85,806	16,65,860	36,40,90,860
1904-05	16,31,74,323	1,97,08,890	2,87,89,902	1,55,45,547	11,33,09,264	88,00,056	4,07,75,751	19,09,432	39,20,13,165
1905-06	17,46,30,803	2,26,11,487	3,06,32,129	1,78,05,512	11,27,45,239	1,08,36,444	4,41,74,719	17,29,524	41,51,65,857
1906-07	19,53,02,191	1,91,48,534	3,09,50,267	2,23,08,070	12,04,96,438	1,12,18,398	4,97,87,432	21,76,262	45,19,87,590
1907-08	20,48,62,234	2,33,13,520	2,87,27,955	2,80,21,317	12,15,72,293	1,10,05,953	5,38,56,329	18,72,110	47,32,31,711
1908-09	17,51,67,105	2,71,64,965	3,16,37,238	3,22,72,433	10,30,84,961	1,83,29,178	5,54,51,187	20,51,506	44,51,58,573
1909-10	20,22,68,055	2,44,71,908	3,48,02,685	2,07,35,585	13,33,64,552	1,69,08,518	5,29,76,588	19,73,539	49,05,91,425

(a) Currency Office at Allahabad was transferred to Cawnpore on 1st February 1908 and the circle is now known as the "Cawnpore Circle."

CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94 to 1918-19

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calcut	TOTAL	Gold	Silver	
R	R	R	R	R	R	R	R	R	
3,56,04,622	19,69,985	27,87,736	6,87,756	2,82,79,190	52,90,200	7,45,93,490	..	20,20,15,240	1893-94
4,81,39,731	22,16,725	34,85,890	8,68,278	2,53,62,220	86,21,720	8,86,94,570	..	23,11,11,400	1894-95
2,29,11,372	24,84,553	34,56,574	8,16,140	1,29,40,060	99,87,030	5,23,75,730	..	21,28,10,280	1895-96
1,57,18,719	18,99,582	27,57,470	6,20,105	62,95,368	65,47,516	3,38,47,761	..	17,31,43,480	1896-97
1,15,40,214	32,20,342	20,56,478	6,52,399	57,70,969	58,38,790	2,90,70,190	25,54,200	14,08,14,345	1897-98
1,87,39,097	37,97,862	28,62,895	7,47,804	68,46,916	51,59,062	3,80,70,303	70,03,208	14,93,25,267	1898-99
1,77,22,287	45,42,732	22,06,620	6,13,217	1,21,06,473	57,19,931	4,20,11,260	5,77,24,147	11,42,56,406	1899-1900
1,79,78,614	60,40,365	22,28,722	4,38,034	98,55,105	46,41,464	4,14,01,302	11,74,49,344	5,85,67,933	1900-01
2,56,97,130	68,12,428	29,40,735	7,57,716	1,69,06,387	82,77,353	6,14,02,740	7,61,77,205	13,34,01,801	1901-02
2,76,27,435	81,91,486	32,47,922	9,11,018	1,65,09,631	74,44,445	6,39,34,438	10,23,52,951	13,50,48,599	1902-03
2,65,16,768	75,80,304	41,05,482	11,45,418	1,51,65,541	57,34,811	6,01,64,990	14,86,35,636	10,86,53,206	1903-04
2,44,65,966	88,32,034	47,48,810	10,19,394	1,94,32,770	59,37,857	6,44,36,831	16,06,85,220	11,49,15,244	1904-05
2,32,33,150	58,09,912	39,27,932	9,76,288	1,94,64,309	53,20,094	5,87,32,584	11,90,14,498	11,70,93,378	1905-06
2,08,32,872	36,17,356	32,11,357	10,86,240	2,20,50,020	55,35,697	5,65,00,109	5,16,66,944	17,14,86,476	1906-07
3,29,21,105	37,44,743	37,32,285	11,73,828	1,95,98,513	75,24,680	6,86,85,245	4,01,54,263	20,43,28,850	1907-08
2,55,83,755	39,91,326	25,92,174	11,57,197	1,25,66,942	91,11,950	5,50,03,344	1,03,20,560	28,42,94,308	1908-09
2,31,90,384	36,53,873	35,01,588	15,94,912	70,71,985	48,22,088	4,47,34,840	2,37,09,114	32,91,32,365	1909-10

PAPER CURRENCY

No. 22—CURRENCY NOTES IN CIRCULATION and HELD in GOVERNMENT TREASURES
1918-19—

CURRENCY NOTES IN CIRCULATION

	Calcutta	Cawnpore	Lahore	Rangoon	Bombay	Karachi	Madras	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹
1910 11	22,54,02,897	2,04,78,015	3,52,00,254	3,18,00,085	14,70,78,081	1,42,31,188	6,32,54,283	54,31,02,303
1911-12	23,36,30,312	2,71,18,016	3,70,94,680	4,10,39,511	15,05,82,702	1,44,38,777	6,94,44,448	57,36,49,326
1912-13	28,42,62,019	2,40,57,345	2,91,06,391	5,27,70,991	17,06,56,935	1,18,43,344	8,34,41,987	65,62,08,012
1913-14	28,37,07,369	2,63,78,121	3,62,26,090	5,18,52,638	15,76,38,493	1,51,41,950	8,45,37,578	65,55,07,239
1914 April	28,77,12,875	3,17,34,155	3,97,55,745	5,85,73,765	13,48,30,390	1,83,49,750	8,36,22,680	65,45,79,360
May	30,41,83,810	3,19,60,200	3,42,68,405	5,22,70,300	14,88,44,340	1,62,98,680	7,98,59,900	66,76,85,635
June	31,80,92,545	3,41,43,340	3,61,91,870	5,18,46,995	16,09,48,920	1,48,05,350	8,15,81,335	70,26,09,365
July	32,38,91,340	3,58,82,100	4,72,58,455	4,94,49,555	19,11,10,780	1,57,07,870	16,52,82,810	75,44,53,000
August	29,56,06,055	3,33,85,880	3,27,23,725	4,48,58,240	15,65,66,915	1,79,50,260	7,67,20,405	67,73,17,480
September	24,85,61,455	3,37,40,840	3,26,63,530	4,18,27,610	16,10,58,305	1,79,89,440	6,93,88,605	60,52,24,785
October	24,84,35,190	3,29,64,310	3,13,50,055	4,18,45,085	16,98,60,715	1,89,25,010	6,54,42,525	60,73,22,890
November	24,40,29,255	2,79,60,975	3,30,34,265	4,25,56,440	18,11,99,155	2,03,52,320	6,27,53,230	61,18,85,640
December	24,50,75,075	2,65,75,385	3,29,16,925	4,50,25,855	16,58,63,345	1,16,08,990	7,17,67,415	60,83,27,960
1915 January	24,98,09,495	2,66,81,985	3,55,57,510	4,67,73,630	14,89,79,825	2,03,38,425	7,48,93,265	60,25,94,135
February	22,82,71,550	2,50,25,125	3,90,21,085	5,50,38,685	15,53,97,880	2,09,27,460	7,87,85,660	59,54,67,345
March	21,03,18,080	2,93,94,740	4,25,55,215	5,09,27,255	14,46,91,320	2,44,03,750	8,50,15,655	61,62,99,915
Average, 1914-15	27,02,58,390	3,09,54,094	3,64,41,395	4,83,74,447	16,94,45,574	1,89,71,025	7,59,55,874	64,04,01,769
1915 April	23,68,56,610	2,64,80,380	4,63,39,420	5,11,27,355	13,66,20,390	2,61,33,365	7,83,99,720	60,24,42,310
May	22,26,46,120	2,77,91,110	4,33,10,490	5,11,30,475	13,94,12,355	3,36,39,115	7,19,78,880	61,99,08,375
June	22,02,92,320	3,12,59,690	4,00,23,240	5,09,35,295	15,56,56,525	3,57,53,865	7,08,67,415	66,47,85,190
July	29,01,94,190	3,41,49,140	4,03,09,475	5,14,00,790	16,39,61,115	2,94,98,730	7,10,97,050	68,03,30,460
August	24,45,50,470	3,42,57,410	3,99,47,555	5,11,61,995	16,30,27,890	2,67,31,400	8,43,21,725	66,40,98,445
September	24,22,91,850	3,61,18,765	3,79,20,020	4,89,21,440	16,45,73,655	2,65,05,055	8,27,39,390	63,80,64,175
October	24,70,38,070	3,32,22,185	3,83,00,365	4,79,06,750	16,31,50,785	2,39,75,815	8,22,66,475	63,58,61,040
November	24,60,50,005	2,97,00,685	4,18,63,075	4,63,15,085	15,16,30,350	2,32,39,185	8,17,64,015	62,06,12,450
December	22,52,55,315	2,56,08,895	4,02,57,325	4,85,65,910	15,33,39,395	2,35,44,880	8,35,57,350	62,34,40,970
1916 January	22,98,37,005	2,48,67,435	4,33,70,130	5,61,50,870	14,93,47,105	2,29,76,055	8,73,97,730	62,41,65,330
February	20,57,21,030	2,48,14,365	4,18,02,405	6,70,11,090	14,83,11,655	2,27,33,885	8,46,25,420	64,00,79,910
March	26,38,49,390	2,70,36,100	5,29,19,320	5,95,24,120	16,12,37,885	2,54,69,690	8,72,96,825	67,73,34,540
Average, 1915-16	25,47,40,130	2,93,33,832	4,27,02,157	5,25,37,640	15,41,94,926	2,66,83,420	8,05,56,249	64,09,50,374
1916 April	24,74,94,120	2,90,30,360	5,74,28,340	5,77,96,300	15,72,93,340	2,79,83,275	8,57,93,370	65,46,96,105
May	26,82,88,940	1,71,06,800	6,21,05,845	5,38,15,685	16,60,58,745	2,62,95,185	8,48,43,445	66,81,03,595
June	26,86,22,335	1,97,98,930	5,15,04,155	5,82,81,440	19,09,77,060	2,58,23,885	8,30,49,054	71,30,49,330
July	30,75,38,375	2,65,82,890	5,32,95,280	5,19,51,265	20,72,57,820	2,20,47,235	8,61,22,945	75,47,93,730
August	28,09,98,385	2,45,78,920	5,16,40,290	5,05,21,205	21,15,10,590	2,33,04,085	8,72,80,020	74,01,08,655
September	24,80,67,105	2,94,84,090	5,70,85,475	5,52,29,120	21,52,51,865	2,22,45,275	8,82,60,630	71,54,79,730
October	26,32,01,650	3,01,79,950	5,79,35,995	5,39,19,065	21,26,06,130	2,14,23,950	9,37,88,555	73,31,55,295
November	29,07,78,890	2,43,86,415	5,50,87,885	5,55,50,830	21,24,36,315	2,45,73,210	10,32,43,465	76,50,57,140
December	29,37,14,575	1,98,87,665	5,90,64,845	6,10,25,390	25,43,24,815	2,91,74,355	10,44,76,855	82,16,67,510
1917 January	30,52,49,230	1,42,78,920	5,58,50,580	7,20,61,440	26,25,15,820	2,94,36,400	10,42,48,130	84,36,30,310
February	30,80,29,025	1,65,39,065	5,55,05,015	8,21,61,600	26,76,65,580	3,24,81,015	10,56,10,575	86,76,12,775
March	31,75,99,790	1,71,93,025	6,63,46,330	6,90,96,425	26,19,55,545	3,10,74,050	10,15,41,170	86,37,61,735
Average, 1916-17	29,45,50,700	2,25,92,672	5,59,83,332	5,96,65,300	21,83,21,052	2,63,22,231	9,39,78,294	76,14,16,581
1917 April	31,03,72,265	1,71,80,205	6,69,28,120	6,28,76,290	24,80,96,505	3,04,61,425	9,67,19,985	82,72,34,705
May	33,00,87,070	62,08,740	6,71,05,270	5,86,26,475	29,04,63,775	3,04,12,015	10,00,80,340	85,30,78,485
June	34,50,88,515	3,99,17,755	9,05,43,630	5,79,01,475	29,86,26,890	2,90,19,485	10,17,67,425	93,28,65,115
July	36,15,55,300	4,83,25,300	5,92,32,645	5,86,29,440	33,01,31,495	3,61,67,685	10,60,79,430	99,31,21,295
August	35,64,78,025	5,07,96,095	6,22,13,055	6,00,34,740	37,89,63,335	3,36,75,410	10,93,95,390	1,05,15,26,650
September	34,58,27,365	5,00,05,595	6,47,72,350	5,90,34,225	41,67,88,050	3,54,10,120	11,29,55,260	1,08,42,92,965
October	35,57,89,920	3,18,74,845	6,58,39,565	5,55,09,135	48,52,57,330	3,76,97,365	11,56,18,115	1,14,76,86,775
November	35,47,21,914	3,10,48,855	6,93,15,495	5,81,24,895	45,68,04,940	3,87,21,160	12,05,21,971	1,12,92,58,990
December	34,85,83,823	2,85,78,245	7,43,27,540	6,29,50,740	40,47,11,136	3,94,08,460	12,44,97,078	1,08,30,56,667
1918 January	33,48,30,241	2,50,04,390	7,58,44,064	6,51,54,455	38,45,58,015	4,33,48,505	11,93,42,239	1,04,81,63,218
February	32,13,64,221	2,73,35,747	7,53,62,148	7,26,61,493	37,76,89,463	4,42,82,140	11,60,09,308	1,03,46,04,525
March	30,28,37,689	3,08,56,465	8,41,69,362	7,07,64,741	35,06,68,389	4,49,44,240	11,36,16,713	99,73,59,990
Average, 1917-18	33,89,28,146	3,18,20,596	6,86,12,770	6,18,55,687	36,85,63,355	3,83,79,001	11,18,30,713	1,01,77,35,168
1918 April	31,69,45,622	2,95,11,888	9,39,38,220	6,96,74,240	38,10,92,477	3,86,54,505	12,97,86,301	1,05,96,05,166
May	34,00,71,736	3,70,28,737	10,18,67,335	6,66,05,832	39,54,70,633	3,53,07,728	13,89,40,330	1,11,52,93,331
June	35,44,14,751	3,39,97,283	9,63,71,293	6,41,07,084	41,40,23,813	3,82,70,063	14,66,84,472	1,14,78,68,759
July	37,15,19,340	3,73,75,325	8,86,15,301	6,57,34,038	45,72,98,807	4,46,92,710	14,83,52,518	1,21,40,83,039
August	40,05,67,109	3,80,06,335	9,50,43,138	7,11,32,727	50,10,33,931	4,61,68,822	16,31,34,416	1,31,41,10,978
September	41,27,12,645	3,91,21,077	11,03,01,090	7,60,06,684	48,99,90,428	4,90,72,472	16,66,34,052	1,34,38,38,448
October	42,54,97,598	4,18,20,781	11,65,73,944	8,42,38,079	47,74,57,741	5,11,71,152	16,99,37,320	1,36,42,96,133
November	39,55,62,789	3,54,84,073	11,94,34,445	8,28,82,235	49,75,85,464	6,09,03,655	15,99,25,147	1,40,75,78,408
December	37,07,51,342	11,24,30,632	11,13,70,880	11,63,31,324	49,46,36,727	7,27,37,761	10,37,81,672	1,47,08,90,389
1919 January	37,03,65,510	10,72,22,166	11,87,11,936	11,16,98,538	48,82,17,216	7,74,64,713	19,31,08,913	1,49,78,88,610
February	40,40,94,187	10,03,00,960	12,57,00,938	15,53,84,075	47,01,06,834	5,55,38,905	20,81,63,042	1,51,48,34,511
March	40,74,12,556	10,13,53,613	13,83,17,803	14,00,23,646	48,19,36,913	5,84,41,456	21,21,61,803	1,53,46,47,790
Average, 1918-19	39,08,76,505	6,41,92,789	10,96,87,086	9,44,34,960	46,28,87,165	5,24,53,622	16,80,04,082	1,33,20,36,200

in each CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94 to
—continued

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES						GOLD AND SILVER RESERVE			
Calcutta	Cawnpore	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calcutt	TOTAL	Gold	Silver	
₹	₹	₹	₹	₹	₹	₹	₹	₹	
4,56,55,734	45,08,214	39,36,595	16,62,379	1,48,03,372	87,09,999	7,86,77,298	5,88,56,416	30,01,18,442	1910-11
3,86,84,830	51,34,484	38,17,226	16,90,684	1,78,53,493	1,15,08,065	7,87,79,512	12,62,47,602	20,80,89,279	1911-12
5,85,33,767	63,56,444	31,01,860	22,49,805	5,00,12,445	1,78,94,066	13,21,69,167	27,23,24,758	15,19,15,267	1912-13
6,72,33,747	60,64,163	65,97,195	23,55,327	3,45,92,900	2,05,53,457	12,64,16,798	24,39,33,337	18,01,56,690	1913-14
3,34,99,535	54,20,625	35,69,020	34,15,000	2,89,61,385	1,62,72,065	9,01,37,630	20,33,42,558	21,97,36,856	1914 April
4,52,08,901	61,05,080	55,45,170	30,07,480	3,09,27,335	1,51,22,815	10,30,10,688	18,91,40,568	24,70,45,101	May
5,49,05,205	60,61,015	76,24,590	21,17,815	3,36,51,445	1,44,20,690	11,78,10,060	18,86,38,648	29,10,76,761	June
5,98,29,760	64,17,070	62,47,555	15,61,180	3,26,05,090	1,37,68,625	13,04,73,780	18,93,51,201	33,93,51,201	July
2,75,81,075	30,22,055	34,64,320	23,27,010	1,24,85,385	1,34,20,595	6,22,31,710	6,15,88,996	37,07,52,538	August
1,89,46,795	53,61,205	36,46,980	14,76,055	86,46,830	1,00,48,695	4,28,47,060	3,92,43,671	34,94,81,268	September
1,67,44,755	62,06,420	30,10,250	14,71,005	96,60,205	53,60,005	4,14,74,230	6,33,91,358	32,79,31,584	October
90,62,645	36,54,605	56,20,075	16,60,145	1,50,87,765	40,23,800	1,10,99,035	8,85,83,580	30,68,01,844	November
1,65,44,415	96,08,270	44,66,725	20,44,610	90,14,550	83,30,115	4,60,98,285	9,31,02,248	29,87,25,796	December
2,79,08,825	83,43,960	73,65,365	21,63,070	1,94,53,265	1,72,16,895	7,01,34,365	7,60,36,118	31,19,31,281	
1,63,47,075	58,56,055	91,87,880	28,53,095	2,27,69,325	2,37,85,180	8,57,83,425	7,64,45,727	32,78,33,902	1915 January
2,94,49,755	42,41,060	52,26,095	33,12,110	1,95,71,408	1,29,64,042	7,54,22,132	11,07,17,230	30,84,54,693	February
2,91,60,685	53,69,195	60,83,827	22,52,664	1,96,39,360	1,43,17,165	7,25,23,770	7,69,54,365	30,81,97,409	Average, 1914-15
2,08,19,910	67,88,860	74,78,850	30,02,725	1,40,44,280	62,63,305	5,60,24,150	7,76,01,520	32,06,09,099	1915 April
2,18,27,050	56,55,110	70,42,630	30,38,055	1,15,34,120	1,47,96,765	7,01,30,005	8,30,91,203	30,30,02,986	May
2,83,8,210	50,91,290	56,64,240	18,18,835	1,39,73,345	70,06,915	6,13,62,835	7,75,30,335	27,08,08,090	June
5,16,32,830	53,10,870	63,18,180	18,83,910	2,45,34,800	66,70,065	9,60,54,165	7,82,43,285	40,08,07,601	July
4,18,40,160	60,07,680	40,30,630	30,52,845	1,44,44,265	90,06,475	8,05,33,115	6,84,17,858	39,91,72,641	August
3,62,45,680	61,65,470	36,10,415	26,10,835	1,99,95,705	72,37,625	4,47,65,690	5,91,21,427	37,73,38,302	September
2,82,09,730	46,76,195	35,95,000	21,39,620	1,85,00,180	77,44,705	6,04,42,033	7,36,29,19,61	40,07,52,538	October
1,7,12,560	40,42,400	48,69,995	21,44,565	39,38,880	53,85,000	4,98,40,725	5,39,59,662	29,43,75,316	November
1,18,82,650	50,53,115	57,82,015	18,84,230	96,33,665	63,45,050	4,97,40,260	29,43,75,316	30,43,75,316	December
3,11,75,315	76,00,290	63,00,955	23,91,485	81,61,745	99,95,250	6,56,58,520	15,74,24,662	20,01,93,184	1916 January
2,21,12,185	64,26,400	31,69,940	61,19,330	89,51,250	1,42,50,680	6,40,28,885	15,25,10,617	24,00,13,151	February
2,51,68,155	72,58,045	64,74,935	26,05,385	1,47,05,615	1,80,65,440	7,10,97,685	12,24,27,143	30,05,08,028	March
2,82,00,709	59,65,335	54,21,684	26,30,860	1,42,94,680	95,24,503	6,99,46,447	9,08,13,231	32,06,66,778	Average, 1915-16
1,85,01,001	74,53,990	73,12,200	30,34,453	90,41,233	90,11,172	12,51,31,867	19,59,09,969	31,50,67,067	1916 April
1,00,94,045	57,24,500	42,20,370	23,84,205	64,41,150	71,70,280	4,50,30,140	12,11,49,540	18,90,69,011	May
2,60,12,880	49,01,940	59,25,810	19,75,070	1,33,52,563	97,79,125	5,97,36,813	12,51,05,385	26,36,51,055	June
4,26,18,005	42,12,100	79,59,313	15,40,145	1,21,92,915	1,69,51,960	7,55,34,730	12,28,92,892	28,20,19,972	July
3,13,06,043	63,27,530	45,36,295	21,80,230	1,86,60,375	50,41,095	6,85,51,875	11,65,45,462	27,38,45,867	August
2,56,01,590	57,73,145	16,99,935	26,02,445	3,33,79,140	46,44,555	7,67,00,820	10,95,25,220	25,56,53,590	September
2,46,10,960	63,65,855	43,37,435	24,01,750	1,65,23,360	32,46,155	6,59,54,545	13,56,65,637	25,62,47,717	October
3,35,61,260	62,96,895	42,64,780	33,78,005	1,08,69,405	55,07,965	6,36,68,310	13,37,84,245	19,96,01,544	November
2,20,10,985	60,18,000	62,20,370	20,45,610	1,70,85,410	59,37,730	5,99,07,615	12,91,69,070	17,36,33,629	December
2,60,94,780	62,30,700	93,31,415	27,72,190	1,25,50,915	7,82,03,230	25,56,90,791	17,30,40,731	19,12,40,731	1917 January
3,15,81,115	63,64,550	38,87,290	27,37,890	1,88,39,290	1,88,39,290	8,63,03,920	12,16,56,033	18,29,40,919	February
3,19,72,850	50,17,555	40,84,705	43,21,850	1,77,34,960	1,25,48,180	7,56,50,630	11,99,91,932	19,07,63,890	March
2,84,13,120	58,96,360	36,13,320	30,14,737	1,56,19,094	82,48,049	67,07,617	21,17,43,916	21,17,43,916	Average, 1916-17
1,14,64,730	93,09,740	40,52,270	40,16,680	85,88,770	74,85,915	4,49,28,105	11,38,71,612	15,03,61,716	1917 April
2,86,57,700	75,56,710	60,88,825	36,07,485	2,19,42,460	66,46,915	7,45,02,015	9,93,50,605	15,52,47,004	May
4,35,32,475	4,16,84,115	91,67,340	22,31,530	1,81,83,345	72,55,245	12,20,54,050	7,06,82,545	20,24,49,690	June
2,38,99,875	4,04,18,825	78,17,940	18,10,190	2,63,22,645	1,11,91,800	15,06,34,475	7,03,28,435	26,37,48,014	July
4,93,47,415	3,38,63,866	45,00,295	22,03,515	2,99,50,135	98,64,680	13,42,29,900	12,21,98,263	20,20,24,870	August
2,24,11,605	2,84,89,120	46,71,555	18,71,280	1,16,44,165	65,10,055	7,56,02,780	15,65,01,490	29,56,03,175	September
2,43,50,260	52,10,835	39,82,795	16,47,205	1,22,34,475	61,57,855	5,35,83,405	21,00,33,334	29,46,01,461	October
1,78,07,355	63,60,720	35,19,925	15,84,705	2,11,76,335	54,61,980	5,50,20,020	24,47,77,018	24,47,23,566	November
1,08,06,268	51,01,201	42,50,075	18,36,265	2,01,17,213	55,05,740	5,66,16,782	26,72,42,703	19,05,44,912	December
2,70,70,662	70,17,026	66,78,490	23,94,455	1,90,65,056	1,40,86,233	7,28,52,962	27,19,16,765	15,09,80,030	1918 January
2,10,29,646	70,03,117	54,00,745	34,48,050	2,44,85,225	1,60,59,567	7,83,24,540	28,29,64,871	13,01,41,011	February
1,03,02,776	52,60,195	36,26,390	51,12,075	1,08,48,549	1,09,93,915	5,50,80,577	26,84,05,248	17,70,93,618	March
2,86,06,781	1,08,22,205	65,70,015	26,47,685	1,87,08,326	90,06,414	8,13,61,557	18,25,00,932	30,68,80,285	Average, 1917-18
2,70,43,096	50,29,821	35,55,443	36,33,707	2,26,70,471	1,34,87,071	7,41,24,000	22,60,50,790	7,91,93,099	1918 April
1,46,92,588	94,59,324	43,36,797	34,03,321	69,22,860	1,01,49,922	4,01,64,542	10,10,72,406	5,00,27,164	May
2,35,54,873	2,06,64,834	75,83,733	25,43,947	87,01,387	72,71,593	7,67,43,090	20,99,38,845	8,45,83,126	June
1,00,20,200	1,93,99,759	69,88,151	35,01,413	1,06,85,090	73,51,030	5,70,45,743	20,20,81,577	18,42,31,074	July
1,89,60,130	1,23,18,716	57,63,385	33,77,897	67,62,635	78,78,778	5,55,49,959	20,32,79,759	18,84,70,643	August
1,43,16,870	1,45,49,074	57,07,628	39,23,484	83,38,759	90,31,363	6,59,67,187	20,38,19,903	19,56,56,934	September
1,29,10,032	90,34,011	54,02,738	48,81,727	62,99,133	58,97,252	4,58,84,793	20,40,74,312	19,57,57,140	October
1,17,27,234	1,16,49,974	54,40,624	34,87,720	67,71,579	52,95,038	37,72,219	20,41,63,015	23,96,33,927	November
88,40,193	1,22,40,459	47,20,327	39,44,350	47,05,585	59,53,444	4,04,13,298	19,58,90,139	23,39,68,764	December
1,44,31,655	1,32,61,185	73,7,889	47,20,465	1,81,46,275	85,36,452	6,68,99,021	18,91,20,153	10,97,55,630	1919 January
1,70,76,221	1,34,40,000	51,57,268	67,20,985	1,05,68,288	1,46,99,929	7,02,48,321	18,14,10,472	23,66,21,988	February
1,76,95,999	1,05,45,396	41,15,495	52,74,310	1,94,21,496	2,07,08,724	7,77,61,422	17,36,99,120	33,35,23,278	March
1,68,14,820	1,05,45,396	55,34,248	43,62,777	1,08,54,612	66,07,798	5,98,47,400	19,85,16,027	18,27,02,751	Average, 1918-19

PAPER CURRENCY

No. 24.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES on the last day of each month from 1899-1900 to 1918-19

(A) NOTES IN CIRCULATION, LESS THOSE CASHED IN OTHER CIRCLES

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	28,019,960	27,89,64,450	28,59,19,055	31,24,75,535	33,94,09,345	36,11,06,545	39,78,48,140	43,75,88,150	46,21,68,185	46,29,31,655
May	28,25,09,400	28,04,56,655	29,07,86,070	31,55,73,850	35,13,88,875	37,25,72,700	40,18,91,830	42,89,24,000	46,06,51,050	44,81,12,405
June	29,14,50,390	30,41,41,750	31,81,94,070	33,58,05,795	36,56,09,860	40,65,17,725	41,35,69,230	45,55,75,845	48,05,25,870	45,15,09,160
July	29,27,11,640	30,78,41,255	31,68,81,880	35,20,07,270	37,57,33,580	42,51,61,275	41,58,19,690	47,30,20,495	50,32,18,590	48,09,87,005
August	28,76,41,310	28,43,60,750	30,88,43,500	35,67,65,010	37,69,91,475	41,35,43,560	43,78,94,325	45,69,59,485	51,70,82,890	44,60,63,475
September	27,62,84,910	28,31,01,710	30,55,01,025	34,65,06,630	36,61,34,485	39,95,68,390	42,75,26,695	44,40,45,245	52,74,33,805	45,10,48,825
October	27,67,48,140	28,29,74,085	31,85,96,185	34,35,61,020	36,99,09,675	39,44,88,080	41,58,27,660	45,22,43,905	50,65,22,520	44,25,49,215
November	27,32,45,790	28,34,76,645	30,60,23,795	34,25,86,750	36,98,38,590	39,79,91,735	39,63,11,890	44,12,84,875	47,42,92,590	43,54,62,195
December	26,26,32,660	26,08,20,290	28,06,91,635	33,74,49,855	34,43,43,580	38,79,61,115	39,76,64,875	45,61,13,335	43,20,98,150	42,07,00,580
January	27,17,55,150	29,36,60,875	27,92,86,810	32,12,53,845	35,46,84,920	37,02,33,850	40,49,43,565	44,65,23,226	41,81,64,510	42,20,56,540
February	27,27,20,020	28,10,38,770	27,67,70,790	32,85,03,110	37,28,69,040	37,73,10,835	42,63,20,775	45,48,53,510	42,65,62,025	43,85,50,315
March	28,73,72,555	28,86,59,000	31,66,12,945	35,72,36,070	38,21,16,540	39,17,59,870	44,65,55,810	46,95,19,260	46,88,50,345	45,48,79,505
Average	27,96,05,502	28,88,00,119	30,03,43,145	33,74,01,437	36,40,90,869	39,20,13,165	41,51,65,857	45,13,87,590	47,32,31,711	44,51,58,573

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	43,64,98,075	52,84,44,220	54,68,55,450	58,33,56,070	66,43,71,035	65,45,79,380	60,24,42,310	65,46,90,105	82,72,34,795	1,05,96,05,166
May	46,77,21,030	54,20,50,560	55,09,62,470	58,89,01,305	66,24,85,050	66,76,89,835	61,99,08,375	66,31,06,595	88,30,73,485	1,11,52,92,331
June	49,20,48,435	56,95,21,600	58,21,07,115	64,12,27,435	68,48,40,640	70,20,09,355	66,47,88,350	71,30,49,330	93,28,55,115	1,14,78,68,750
July	51,53,45,965	50,16,45,180	60,29,30,770	66,56,26,170	69,80,84,335	75,44,53,000	68,06,10,490	75,47,93,790	99,31,21,295	1,21,40,83,039
August	51,73,54,105	58,05,70,700	59,09,21,770	68,15,98,455	67,23,48,540	65,78,71,480	66,40,98,445	74,01,05,655	1,05,15,26,660	1,31,41,10,978
September	50,82,19,575	56,09,61,115	56,31,76,700	68,32,78,585	61,70,94,075	60,52,24,785	63,80,34,175	71,54,73,090	1,08,42,92,965	1,34,38,38,448
October	50,49,85,125	53,35,10,735	58,00,59,715	65,78,96,815	61,90,48,215	67,88,22,890	63,58,61,440	73,31,55,295	1,14,76,86,775	1,36,42,96,133
November	46,63,03,155	50,07,74,325	58,04,57,645	67,28,52,570	64,70,29,705	61,18,85,040	62,06,12,450	76,50,57,140	1,12,92,58,680	1,40,75,78,408
December	45,25,05,865	49,07,00,980	56,17,65,945	65,70,15,845	64,56,78,375	60,83,27,990	62,34,49,070	82,16,67,510	1,08,30,66,370	1,47,08,90,336
January	51,84,46,890	51,11,01,280	54,09,95,890	67,76,04,720	63,94,40,670	60,25,94,135	62,41,65,330	84,36,30,010	1,04,81,63,218	1,39,78,88,610
February	50,56,83,130	53,51,62,080	57,18,71,450	67,53,61,340	65,17,80,605	59,54,97,315	64,00,79,910	88,76,12,775	1,03,04,16,525	1,51,48,34,511
March	54,40,84,250	54,99,05,815	61,36,25,095	68,97,78,240	66,11,75,935	61,62,99,615	67,73,34,510	86,87,51,735	99,79,37,590	1,56,46,47,790
Average	49,65,91,425	54,31,82,303	57,36,49,326	65,62,08,012	65,55,07,239	61,04,01,769	64,09,50,374	76,74,16,561	1,01,77,35,168	1,33,20,36,209

(B) NOTES HELD IN GOVERNMENT TREASURIES

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	5,12,21,980	3,78,92,110	6,07,63,245	6,67,16,835	6,01,38,975	4,96,54,690	4,35,95,005	6,58,01,970	5,01,02,545	9,26,97,020
May	6,06,25,335	4,87,88,435	6,74,13,645	8,33,32,715	7,70,38,550	5,73,74,350	5,34,72,400	6,00,55,155	5,70,71,855	8,73,86,130
June	6,07,36,775	5,00,40,645	8,46,40,640	8,67,31,475	8,03,44,415	7,89,30,550	6,70,13,020	7,75,05,610	6,75,20,530	7,53,97,215
July	5,52,16,315	6,01,01,630	7,42,19,995	8,74,76,580	8,77,84,400	10,64,31,865	5,70,81,525	7,01,86,590	7,39,43,945	9,27,36,831
August	5,04,09,350	3,03,54,365	7,52,76,860	7,92,29,085	6,78,40,315	9,70,93,835	10,03,39,810	8,22,91,925	7,82,82,275	6,18,48,780
September	4,30,81,195	2,80,65,345	7,39,81,560	6,30,60,600	5,11,29,835	8,20,68,320	7,78,57,255	5,45,16,045	10,35,39,605	1,47,08,90,336
October	3,22,65,620	2,24,82,985	6,85,80,220	5,14,47,520	4,11,19,725	7,45,06,040	4,10,92,520	4,70,04,615	8,97,63,690	2,99,43,535
November	2,65,12,155	2,56,57,805	4,47,17,060	4,43,09,235	3,97,43,070	6,01,08,750	3,08,88,880	4,44,54,915	6,45,87,600	2,75,79,665
December	2,28,67,560	3,67,47,715	2,67,36,283	3,69,69,690	3,96,96,970	3,52,56,160	4,10,74,510	3,35,92,025	4,82,35,325	2,29,13,440
January	3,15,32,980	5,42,36,150	4,53,35,205	4,30,78,855	4,97,73,240	3,51,25,400	5,74,60,970	4,18,03,190	5,03,57,460	3,31,70,400
February	3,13,90,780	4,52,42,105	4,09,74,315	5,63,20,735	5,17,19,865	4,22,23,425	6,54,71,675	4,32,66,085	5,84,07,025	3,55,71,645
March	4,09,93,100	6,07,97,045	7,41,84,770	6,85,38,765	6,66,69,520	5,44,77,990	6,76,41,930	5,75,23,285	8,24,21,480	6,25,70,540
Average	4,20,11,260	4,14,01,362	6,14,02,740	6,30,34,438	6,01,64,990	6,44,36,831	5,87,82,184	5,65,00,109	6,86,85,245	5,60,03,344

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	2,96,95,740	6,33,65,640	8,62,56,470	7,17,06,030	14,75,07,050	9,01,37,630	7,25,23,770	5,71,19,172	4,49,28,108	7,44,64,009
May	5,12,20,980	7,70,66,475	9,00,88,200	9,03,01,464	14,51,09,865	10,30,14,690	5,69,24,150	4,50,30,340	7,45,02,095	4,91,24,592
June	5,68,31,860	10,33,76,330	10,45,17,785	11,79,22,230	15,97,80,240	11,78,10,660	6,13,62,835	5,97,36,818	12,20,54,050	7,06,48,309
July	4,19,20,410	11,47,50,485	12,01,62,425	13,68,52,740	19,20,60,535	13,04,73,780	9,65,50,545	7,55,24,730	15,06,34,475	5,79,45,743
August	4,32,18,425	10,38,26,135	10,63,84,825	16,05,83,840	18,78,30,840	8,22,81,710	8,05,33,155	6,85,51,875	13,42,29,900	5,55,49,369
September	4,02,99,200	8,94,24,435	7,62,21,095	16,69,57,305	14,73,41,700	4,28,47,060	7,78,86,980	7,67,00,820	7,56,67,780	6,67,18,187
October	2,83,02,020	6,82,01,680	6,13,72,170	13,67,65,810	9,99,95,595	4,14,74,230	6,47,65,600	6,30,04,545	5,38,83,405	4,53,84,793
November	3,02,02,845	5,80,29,715	5,78,92,510	15,23,82,351	9,97,98,335	4,10,99,035	3,97,04,720	5,76,68,310	5,59,20,020	4,72,72,162
December	3,40,55,630	4,08,98,320	5,28,72,445	12,79,74,285	19,20,25,210	4,60,98,285	4,08,30,625	5,99,67,275	5,66,16,762	4,10,13,298
January	4,70,15,140	5,66,68,385	5,72,44,615	13,82,26,495	8,15,55,305	7,01,30,605	6,56,58,230	7,82,93,280	7,48,52,902	6,68,89,921
February	5,56,12,765	6,98,46,480	5,81,62,035	13,80,56,105	8,44,08,985	7,09,14,365	6,40,28,985	8,63,03,920	7,53,24,540	7,05,48,432
March	7,89,77,730	8,30,85,585	8,11,78,745	15,67,21,290	9,95,57,350	8,87,83,425	7,10,67,685	7,56,80,530	8,89,58,777	7,71,61,921
Average	4,47,34,840	7,66,77,503	7,87,70,512	13,21,60,167	19,84,16,798	7,54,22,123	6,59,86,447	6,77,07,617	8,13,61,537	5,98,47,060

No. 25.—GOLD RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1899-1900 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March	Average
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
1899-1900	3,49,30,730	3,42,77,540	3,54,21,670	3,54,21,670	3,83,30,780	3,94,55,110	5,16,58,800	6,07,35,150	6,84,37,190	8,14,70,550	10,08,99,400	11,25,00,187	5,77,24,147
1900-01	11,94,94,965	12,47,47,395	12,72,78,445	13,03,80,785	12,62,40,820	12,98,27,338	11,90,80,219	11,45,25,405	10,89,87,735	11,73,45,091	10,48,46,062	8,66,77,776	11,74,40,344
1901-02	8,54,26,779	8,11,95,268	8,12,45,705	7,33,46,001	7,23,72,847	7,59,52,001	8,02,08,640	6,55,80,051	5,88,80,862	6,40,69,874	6,00,89,624	10,53,58,819	7,61,77,505
1902-03	10,49,81,840	9,68,72,825	9,56,78,774	9,22,46,647	9,06,66,462	8,72,03,945	8,66,84,375	8,70,20,833	9,54,83,063	11,27,63,941	13,07,39,243	14,78,93,466	10,23,52,951
1903-04	14,26,02,474	13,94,02,314	14,09,44,630	14,36,16,938	15,11,02,538	15,91,95,120	15,20,52,401	14,94,48,334	14,33,26,592	13,81,00,185	15,53,92,634	16,18,43,503	14,86,35,086
1904-05	16,20,38,702	17,00,84,807	18,27,04,303	18,37,96,689	18,36,38,977	16,06,64,325	15,75,49,605	16,12,84,650	15,80,29,068	15,37,03,463	16,56,25,806	16,11,02,084	16,06,85,230
1905-06	15,88,81,939	16,01,04,423	15,69,36,179	14,32,46,038	12,56,74,320	11,27,13,117	10,20,43,655	8,96,26,763	9,31,23,170	8,16,16,215	7,48,13,283	5,73,94,883	11,30,14,408
1906-07	4,68,33,331	4,18,94,334	3,85,16,641	3,45,06,120	3,43,02,581	5,00,23,114	5,62,62,943	6,33,04,407	6,00,05,059	6,98,90,522	6,19,95,866	5,49,57,611	5,16,06,044
1907-08	4,28,32,375	5,04,13,023	4,90,37,323	6,01,30,797	6,18,15,590	5,95,42,493	5,72,18,506	4,80,99,391	4,27,81,928	3,80,55,361	3,04,04,753	9,27,97,267	6,88,56,116
1908-09	3,33,37,246	2,39,39,838	1,92,53,828	1,91,53,509	1,42,75,005	64,87,469	24,61,064	16,37,844	18,38,024	5,59,289	5,02,074	7,51,200	1,03,20,569
1909-10	2,55,472	1,82,669	1,70,167	2,03,234	2,80,109	3,04,139	2,12,624	2,81,061	2,66,63,482	7,87,11,857	8,42,09,789	9,30,25,739	2,37,09,114
1910-11	8,92,90,929	7,72,31,032	6,43,10,714	5,45,12,399	4,48,70,390	3,81,89,557	3,04,01,002	3,95,25,052	3,60,34,447	6,17,86,732	7,83,27,457	9,27,97,267	5,88,56,116
1911-12	9,66,24,028	9,45,38,669	9,30,34,724	9,24,60,202	9,26,74,507	9,31,57,124	10,95,18,944	12,12,74,339	12,57,29,879	16,00,52,174	20,16,90,322	23,33,16,262	12,62,47,602
1912-13	23,54,85,764	23,70,24,119	26,07,79,657	27,22,22,54	28,76,51,249	29,67,29,223	27,45,50,121	26,35,76,812	26,69,39,168	28,83,11,890	29,08,67,194	29,37,50,798	27,23,24,768
1913-14	27,74,55,277	26,65,97,302	25,80,30,805	25,52,28,420	25,56,26,514	25,01,37,403	23,25,67,890	22,44,43,365	23,75,69,665	22,35,37,710	23,13,11,010	24,43,58,083	24,39,33,987
1914-15	27,74,55,277	26,65,97,302	25,80,30,805	25,52,28,420	25,56,26,514	25,01,37,403	23,25,67,890	22,44,43,365	23,75,69,665	22,35,37,710	23,13,11,010	24,43,58,083	24,39,33,987
1915-16	7,69,54,365	7,75,01,520	7,76,30,333	7,82,43,525	8,34,22,856	5,91,21,427	7,04,43,633	8,31,52,442	12,75,78,808	12,74,24,062	12,58,10,617	12,24,27,143	9,08,13,161
1916-17	12,24,31,867	12,11,49,540	12,51,05,385	12,28,92,892	11,05,45,462	10,99,25,220	12,55,67,637	12,37,84,245	11,91,60,000	12,56,70,791	12,16,56,033	11,99,91,932	12,11,59,000
1917-18	11,88,71,612	9,93,50,905	7,06,82,545	7,03,28,435	12,11,93,638	15,85,61,406	21,90,33,354	24,64,77,918	26,72,42,793	27,10,16,765	28,29,64,871	26,84,95,248	18,25,98,932
1918-19	22,60,50,799	19,10,72,406	20,69,38,445	20,20,81,577	20,32,70,789	20,38,10,903	20,40,74,312	20,44,63,015	19,68,00,139	18,61,20,133	18,14,10,472	17,36,09,120	19,88,10,627

No. 26.—SILVER RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1899-00 to 1918-19

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	14,61,63,700	3,69,69,539	9,20,42,014	10,74,96,749	9,68,06,925	9,90,65,087	12,00,75,174	13,79,17,875	14,27,20,597	25,37,19,463
May	14,82,31,920	4,67,03,314	10,95,90,856	11,87,00,579	11,19,36,615	10,24,87,947	12,29,96,180	16,04,66,811	15,30,16,110	26,35,97,571
June	15,60,28,770	6,93,63,359	13,69,43,419	14,02,17,075	12,47,15,284	12,38,43,570	13,77,42,024	10,07,99,454	18,84,96,356	27,16,80,386
July	15,72,90,020	6,99,60,523	14,35,33,933	15,97,60,677	13,21,16,690	14,13,64,040	15,36,83,625	21,97,45,185	21,40,88,555	30,12,58,550
August	14,92,90,570	5,81,19,984	13,59,70,707	16,50,98,002	12,58,88,940	12,99,04,937	14,33,30,585	21,31,73,212	22,63,16,108	28,62,13,464
September	13,68,19,850	5,32,64,426	12,95,49,978	15,93,02,730	10,69,39,410	11,64,04,085	10,97,24,158	19,27,87,423	22,70,10,571	28,63,48,410
October	12,35,88,390	5,01,93,934	13,88,87,509	15,68,76,699	11,12,82,823	12,31,01,738	11,48,94,585	10,19,37,909	21,54,96,684	29,45,12,605
November	10,12,40,690	5,53,51,205	14,04,43,798	15,55,65,971	10,35,60,670	11,79,24,778	9,58,80,101	16,86,00,144	21,77,03,293	29,12,64,705
December	8,29,45,520	5,87,56,422	12,18,10,827	14,19,66,846	8,05,95,132	11,44,61,557	8,26,65,417	15,12,36,846	20,66,78,467	27,63,62,610
January	6,77,84,650	5,77,45,447	11,52,16,990	10,84,89,958	9,27,87,857	10,37,81,256	7,61,24,611	14,11,68,532	19,89,41,066	27,89,97,305
February	4,93,20,670	5,72,43,998	10,67,90,220	9,77,68,921	10,22,02,461	9,29,03,863	9,12,99,280	15,69,04,756	20,87,60,575	29,55,48,765
March	5,23,72,122	9,42,40,637	11,12,54,180	10,93,42,656	11,40,75,648	13,56,06,010	15,70,39,555	25,17,95,814	31,20,28,850	
Average	11,42,56,466	5,85,67,633	12,34,61,801	13,50,48,539	10,86,53,206	11,40,15,244	11,70,93,378	17,14,86,476	20,43,28,850	28,42,94,308

	1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	29,37,43,257	26,95,28,415	23,45,59,022	12,53,70,060	15,58,85,812	21,07,30,856	30,89,87,969	19,50,69,907	15,03,61,716	7,91,93,099
May	32,50,39,315	28,32,53,582	22,45,48,855	12,63,77,240	14,43,57,712	24,70,45,101	32,59,06,900	18,69,90,611	15,52,47,004	5,90,27,164
June	35,02,78,322	32,15,35,940	27,34,57,445	15,49,47,832	19,46,98,889	29,10,70,761	37,06,08,069	23,63,56,155	20,24,29,649	8,43,63,426
July	37,26,42,785	35,34,57,835	29,47,95,622	16,82,04,170	21,23,55,969	33,08,51,201	40,08,67,019	28,20,46,972	26,37,48,014	14,32,31,074
August	37,45,04,990	35,20,25,355	28,85,72,317	14,96,97,260	18,32,23,454	37,97,82,538	39,91,72,641	27,36,96,867	29,20,24,870	18,50,74,543
September	36,54,15,490	33,90,96,613	25,43,49,930	13,85,20,913	18,63,67,234	34,94,81,268	37,74,32,802	25,56,88,509	29,56,98,175	19,92,56,934
October	36,23,73,555	31,94,34,787	24,08,65,825	14,59,87,748	15,52,80,379	32,79,31,586	36,39,19,061	25,63,42,717	29,46,00,461	19,57,87,140
November	32,25,22,178	29,77,74,327	24,35,08,660	15,95,75,812	10,19,85,184	30,69,01,844	33,59,69,862	19,06,01,544	24,40,23,556	20,66,38,927
December	31,83,42,437	27,69,91,037	22,08,61,120	13,90,76,731	18,66,08,764	29,57,25,790	29,43,75,316	17,92,38,020	19,05,44,912	23,30,68,764
January	29,73,85,987	26,37,29,602	17,03,68,770	12,46,02,044	14,41,03,014	30,30,02,986	26,01,93,184	17,34,00,731	19,03,86,030	19,05,65,600
February	27,89,73,395	26,11,59,677	14,16,81,182	12,49,94,100	18,89,69,649	31,19,31,281	24,00,13,151	18,20,91,459	15,01,00,411	23,66,21,965
March	28,30,58,565	26,14,33,602	15,18,06,887	16,45,27,496	20,53,22,916	32,38,38,002	23,05,53,020	19,07,53,890	10,79,03,617	32,35,23,378
Average	32,91,32,365	30,01,18,442	23,00,89,270	15,10,15,207	18,01,66,090	30,81,84,593	32,56,65,669	21,71,13,916	20,63,80,285	18,28,02,751

REGISTERED DEBT

[FOR TABLES, SEE PAGES 43 TO 61]

Amount of The registered debt of India consists of rupee loans raised in India and sterling loans raised in England.
debt The amount of permanent debt on the 1st April 1918 was :—

In England	£	236,957,575
In India, R1,70,07,88,793 converted into £ at R15=£1		113,385,919
TOTAL		350,343,494

The total permanent debt outstanding on 31st March 1919 was as follows :—

In England	202,528,570
In India, R1,99,08,53,494, converted into £ at R15=£1	132,710,233
TOTAL	335,238,803

In England £500,000 India bonds, £514,005 India stock, and £33,415,000 liability for British Government 5 per cent War Loan (1929-47) were discharged during 1918-19.

Classification
of debt

The total registered debt is classified in the accounts as (1) Public Works Debt, (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on public works, together with the amount advanced to Railway Companies for capital expenditure; the " Ordinary Debt " consists of the remainder of the debt. In any year in which, owing to the use of surplus revenue or deposits for the construction of public works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the ordinary debt.

Distribution
of debt

The distribution of the total registered debt in India and England in the last five years was as follows :—

[Millions of £ sterling]

	Ordinary Debt (a)	PRODUCTIVE PUBLIC WORKS DEBT.			Grand total of debt (columns 1 and 4)
		Railways	Irrigation	Total	
	1	2	3	4	5
On 31st March—					
1915	2.2	233.2	41.1	274.3	276.5
1916	2.0	234.4	42.4	276.8	278.8
1917	3.7	235.7	43.3	279.0	282.7
1918	67.2	239.1	44.0	283.1	350.3
1919	47.0	243.7	44.5	288.2	335.2

It may be explained that for the purpose of these figures rupees have been uniformly converted into pounds sterling at the rate of R15 to the pound.

It will be seen that out of a total debt of £335.2 millions, at the end of March 1919, £47 millions represented ordinary or unproductive debt. The annual interest on the latter was £7 millions and on the productive debt £9.8 millions, so that the total interest charges amounted to £16.8 millions.

Of the rupee debt at the end of 1918-19, R67 millions of the debt bore interest at 3 per cent, R1,190.1 millions at $3\frac{1}{2}$ per cent, R174.9 millions at 4 per cent, R10 millions at $4\frac{1}{2}$ per cent, R254.2 millions at 5 per cent, and R294.5 millions at $5\frac{1}{2}$ per cent. The total interest charge on the rupee debt at the end of 1918-19 was R11,27,02,261 and on the sterling debt £7,139,089.

(a) Excluding all temporary debts, but including initial expenditure on new capital at Delhi.

REGISTERED DEBT*

No. 27.—ABSTRACT STATEMENT—AMOUNT of the RUPEE and STERLING DEBT and of the INTEREST thereon; annual INCREASE or REDUCTION of the DEBT; and the PROPORTION of the RUPEE DEBT held in LONDON, from 1820-21 to 1918-19

	Registered debt in India	Registered debt in London	Interest payable		Amount borrowed and paid off each year (Borrowed + ; paid off—)		Proportion of the registered rupee debt held in London on 31st March
			India	England	In India	In England	
1820-21	27,24,77,630	5,762,888	1,63,16,400	263,247	—26,73,970	—1,00,268	(a)
1830-31	33,12,96,680	3,750,479	1,74,19,770	93,377	+75,62,710	—45,413	
1840-41	29,47,65,040	1,766,992	1,35,37,050	59,856	+1,15,89,400	—400	
1850-51	45,42,87,550	3,920,592	2,12,39,750	136,482	+1,00,72,750	—100	
1860-61	63,44,58,100	28,496,917	2,88,34,460	1,249,832	—10,05,920	+4,138,000	
1870-71	66,80,96,570	37,627,617	3,01,56,310	1,726,268	+1,21,62,350	+2,410,000	17,64,70,910
1871-72	67,96,89,420	39,012,617	2,98,08,300	1,781,618	+1,15,92,850	+1,385,000	13,56,38,630
1872-73	66,45,83,690	39,012,617	2,89,20,500	1,831,467	—1,51,05,730	..	13,04,77,110
1873-74	66,41,72,910	41,117,617	2,89,50,000	1,807,121	—4,10,780	+2,105,000	13,27,22,060
1874-75	69,84,95,590	48,597,033	3,03,35,320	2,165,304	+3,43,26,680	+7,479,416	14,05,71,800
1875-76	72,77,29,810	49,797,033	3,15,20,180	2,212,582	+2,92,30,220	+1,200,000	15,45,77,080
1876-77	71,92,31,200	55,397,033	3,10,98,710	2,436,271	—84,98,550	+5,000,000	14,21,01,600
1877-78	74,95,45,200	59,677,033	3,22,68,610	2,607,472	+3,03,13,940	+4,280,000	15,78,70,170
1878-79	78,83,89,260	59,029,117	3,25,77,260	2,581,555	+3,88,44,000	—647,916	17,14,82,700
1879-80	82,87,25,000	68,855,556	3,41,76,500	1,937,886	+4,03,35,830	+9,826,439	20,62,60,070
1880-81	85,95,97,400	71,429,133	3,55,92,700	2,846,478	+3,08,72,370	+2,573,577	20,26,31,450
1881-82	88,05,31,020	68,181,947	3,66,43,280	2,708,198	+2,60,34,100	—3,287,186	22,65,59,550
1882-83	90,68,87,600	68,585,694	3,74,11,490	2,725,748	+2,03,56,040	+443,747	22,58,11,320
1883-84	93,19,13,840	68,108,837	3,84,91,140	2,704,207	+2,50,26,180	—476,857	22,08,75,186
1884-85	93,18,36,600	69,271,088	3,84,18,550	2,691,828	—77,240	+1,162,251	21,83,98,370
1885-86	92,70,39,820	73,806,621	3,77,38,580	2,833,068	—47,96,780	+4,535,533	20,71,23,580
1886-87	92,65,36,360	84,228,177	3,82,02,570	3,165,411	—503,460	+10,421,556	19,14,95,570
1887-88	98,08,98,020	84,140,143	4,03,78,550	2,918,039	+5,43,62,260	—88,029	20,81,88,870
1888-89	100,87,97,420	95,033,610	4,13,73,120	3,230,474	+2,78,98,800	+10,893,462	21,71,40,080
1889-90	102,76,11,750	98,192,391	4,21,56,080	3,327,348	+1,88,14,350	+3,158,781	21,59,40,490
1890-91	102,74,65,550	104,408,208	4,17,51,110	3,524,376	—1,46,200	+6,215,817	26,73,12,950
1891-92	102,69,23,170	104,404,143	4,17,16,000	3,602,349	—542,380	+2,995,935	27,50,58,410
1892-93	102,93,75,520	106,683,767	4,12,77,760	3,570,682	+24,52,350	—720,376	25,93,38,610
1893-94	105,54,60,780	114,113,792	4,20,92,060	3,687,986	+2,60,85,260	+7,430,025	24,16,55,410
1894-95	104,37,37,400	116,005,826	3,61,09,140	3,825,323	—1,17,23,380	+1,892,034	23,62,59,660
1895-96	103,78,89,280	115,903,732	3,64,00,740	3,607,832	—58,48,120	—102,094	25,35,07,520
1896-97	109,11,50,530	114,883,233	3,78,43,760	3,813,208	+5,37,61,250	—1,020,499	24,06,06,020
1897-98	111,69,56,340	123,274,680	3,87,11,000	3,940,776	+2,58,05,810	+8,391,447	21,50,87,030
1898-99	112,65,46,980	124,268,605	3,91,13,340	3,882,758	+95,90,640	+993,625	21,44,12,330
1899-1900	112,47,47,010	124,144,401	3,90,56,317	3,877,026	—17,99,970	—124,204	20,81,88,234
1900-01	115,33,19,058	133,435,377	4,00,58,000	4,158,351	+2,85,72,048	+9,290,978	22,18,12,135
1901-02	116,19,13,833	134,307,090	4,03,60,615	4,213,821	+85,94,775	+871,711	20,36,22,034
1902-03	117,55,40,660	133,706,261	4,08,37,564	4,213,537	+1,36,26,827	—510,829	18,63,35,034
1903-04	119,42,43,035	133,045,844	4,14,90,065	4,238,273	+1,87,02,375	—750,417	17,13,92,234
1904-05	122,29,78,235	132,887,191	4,24,92,526	4,282,744	+2,87,35,200	—158,663	16,81,55,234
1905-06	126,08,10,618	146,457,439	4,38,10,365	4,715,233	+3,78,32,383	+13,570,248	16,43,82,933
1906-07	130,45,00,655	147,518,634	4,53,38,937	4,743,108	+4,37,40,037	+1,061,195	16,49,16,833
1907-08	132,82,94,955	156,481,074	4,61,66,110	5,053,682	+2,37,44,300	+8,902,440	15,23,21,733
1908-09	134,56,00,505	160,973,360	4,68,19,197	5,210,695	+1,73,65,550	+4,492,295	14,43,66,433
1909-10	136,84,33,105	170,105,911	4,76,47,423	5,530,758	+2,27,72,600	+9,132,542	15,21,19,933
1910-11	138,09,72,155	177,998,335	4,81,24,302	5,608,417	+1,25,39,050	+7,892,424	12,78,49,733
1911-12	139,96,36,295	178,486,597	4,87,76,458	5,705,507	+1,86,64,050	+488,262	11,73,03,533
1912-13	142,83,64,710	179,179,163	4,97,78,481	5,749,887	+2,87,28,585	+692,506	11,20,29,433
1913-14	145,68,55,790	177,064,757	5,07,50,519	5,693,919	+2,84,91,000	—2,114,436	10,98,74,333
1914-15	150,52,65,200	176,110,358	5,25,30,534	5,182,858	+4,84,09,410	—874,399	9,72,99,850
1915-16	155,45,97,700	175,171,829	5,45,29,991	5,665,349	+4,93,32,500	—1,018,529	8,82,51,650
1916-17	162,86,03,073	174,144,724	5,74,23,729	5,647,491	+7,40,05,373	—1,027,105	8,30,41,600
1917-18	170,07,88,793	236,957,575	5,13,68,187	8,827,162	+7,21,85,720	+62,812,851	7,47,56,300
1918-19	1,99,06,53,494	202,528,570	11,27,02,261	7,139,089	+28,98,47,01	—34,429,005	8,17,23,775

(a) No information

* Compiled from the Finance and Revenue Accounts of the Government of India and from special official returns

REGISTERED DEBT

No. 28.—DISTRIBUTION of the TOTAL REGISTERED DEBT in INDIA and ENGLAND and of the INTEREST thereof from 1899-1900 to 1918-19

	Ordinary Debt	Debt incurred for			Interest on ordinary Debt	Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue	
		Railways	Irrigation Works	Initial expenditure on new capital at Delhi		State Railways	Irrigation
	£	£		£	£	£	
1899-1900	67,300,684	127,326,851		..	1,593,353	5,081,284	
1900-01	69,995,822	135,327,494		..	1,776,406	5,298,027	
1901-02	69,167,015	138,600,997		..	1,563,915	5,499,013	
1902-03	65,956,174	142,709,464		..	1,435,250	5,653,226	
1903-04	62,542,403	148,119,643		..	1,276,202	5,851,697	
1904-05	60,082,442	153,836,631		..	1,201,580	6,079,268	
1905-06	54,425,226	149,035,455	27,050,799	..	954,787	5,353,212	1,041,456
1906-07	37,917,252	168,344,748	28,226,677	..	1,414,258	5,553,864	935,231
1907-08	37,459,060	177,702,283	29,872,728	..	1,314,271	5,770,214	980,912
1908-09	37,731,937	182,213,141	30,738,991	..	1,437,519	6,014,748	1,017,327
1909-10	42,560,094	186,517,746	32,256,945	..	1,566,497	6,127,191	1,058,711
1910-11	40,426,082	195,836,888	33,800,175	..	1,606,587	6,267,685	1,115,410
1911-12	33,041,732	203,015,769	35,733,184	4,992	1,435,152	6,664,210	1,182,867
1912-13	24,898,777	211,832,819	37,552,030	119,886	1,169,047	7,072,548	1,282,513
1913-14	12,196,099	221,984,419	39,440,938	567,020	726,427	7,303,145	1,304,846
1914-15	1,296,083	233,195,887	41,122,020	927,381	449,840	7,912,214	1,409,529
1915-16	736,562	234,360,133	42,456,326	1,258,655	511,556	8,022,623	1,451,350
1916-17	2,188,866	235,740,646	43,285,798	1,502,952	452,118	7,759,322	1,413,205
1917-18	65,451,827	239,146,143	43,992,030	1,753,494	6,498,917	8,155,481	1,515,595
1918-19	45,022,432	243,686,006	43,491,078	2,039,287	7,000,324	8,301,203	1,539,404

NOTE.—The figures are taken from the annual Finance and Revenue Accounts of the Government of India, but the method of distribution of the total debt and of the interest thereon between "Ordinary Debt" and "Debt incurred for Railways and Irrigation Works" has not been uniform and has been materially altered from the year 1906-07.

No. 29.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each year from 1899-1900 to 1918-19, also the annual amount of INTEREST payable thereon

	IN INDIA										NOT BEARING INTEREST
	BEARING INTEREST										
	5½ per cent War Bonds	5 per cent	4½ per cent	4 per cent	3½ per cent	3 per cent	Debenture loans and 4 per cent Stock Notes from 1882-83	Provincial debenture loans	TOTAL		
	R	₹	R	R	R	R	R	R	R	R	
1890-1900	1,00,00,000	4,87,00,000	95,15,04,900	11,07,05,700	6,650	8,55,200	112,17,72,450	29,74,560	
1900-01	1,00,00,000	4,75,00,000	98,15,11,700	11,07,07,200	6,650	8,55,200	(a)115,05,80,750	27,38,308	
1901-02	1,00,00,000	4,63,00,000	99,15,12,200	11,07,07,200	6,550	8,55,200	115,93,81,150	25,32,683	
1902-03	1,00,00,000	4,51,00,000	100,65,18,700	11,07,08,300	6,650	8,55,200	117,31,88,550	23,52,110	
1903-04	1,00,00,000	4,39,00,000	102,65,22,700	11,07,10,300	6,325	8,55,200	(b)119,19,94,525	22,48,510	
1904-05	1,00,00,000	4,27,00,000	105,65,35,200	11,07,11,100	6,325	8,55,200	122,08,07,825	21,70,410	
1905-06	1,00,00,000	4,15,00,000	109,65,35,700	11,07,12,100	6,325	..	125,87,54,125	20,56,493	
1906-07	1,00,00,000	4,03,00,000	114,15,80,600	11,07,12,100	6,325	..	130,25,99,025	19,51,650	
1907-08	1,00,00,000	3,91,00,000	116,65,85,600	11,07,12,100	6,325	..	132,64,04,025	18,90,930	
1908-09	1,00,00,000	3,79,00,000	119,49,77,500	10,99,57,800	6,275	..	134,38,41,575	18,18,930	
1909-10	1,00,00,000	3,67,00,000	122,60,40,100	9,39,25,800	6,275	..	136,06,72,175	17,90,930	
1910-11	1,00,00,000	3,55,00,000	124,84,19,400	8,53,20,800	..	..	137,92,40,200	17,31,955	
1911-12	1,00,00,000	3,43,00,000	126,91,37,600	8,44,88,100	..	..	139,79,25,700	17,10,500	
1912-13	1,00,00,000	3,31,00,000	129,93,49,500	8,42,41,600	..	..	142,66,91,100	16,73,090	
1913-14	1,00,00,000	3,19,00,000	133,09,99,400	8,23,18,000	..	..	145,52,17,400	16,38,390	
1914-15	1,00,00,000	3,10,00,000	138,12,21,400	8,20,59,500	..	..	150,51,80,400	84,300	
1915-16	1,00,00,000	3,18,86,000	138,50,89,600	7,75,47,200	..	..	155,45,22,800	74,900	
1916-17	..	1,10,51,523	1,00,00,000	21,46,54,000	132,02,13,950	7,26,69,400	..	..	162,85,88,873	14,300
1917-18	..	25,17,53,643	1,00,00,000	17,68,18,200	119,38,73,900	6,83,29,150	..	..	170,07,74,893	13,900
1918-19	29,44,70,677	25,41,72,394	1,00,00,000	17,48,73,100	119,00,87,073	6,70,26,250	..	..	199,06,39,494	14,000

(a) Excludes the temporary loan from Gwalior of Rs45,29,119, which was discharged on the 31st August, 1901
 (b) Excludes the temporary loan from Gwalior of Rs50,00,000.

REGISTERED DEBT

(46)

No. 29.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each

IN								
BEARING								
	Liability for British Gov- ernment 5 per cent. War Loan (1929-47) taken over by India.	India Stock 3½ per cent	India Stock 3 per cent	India Stock 2½ per cent	India Bonds	India Bills	East Indian Railway Debenture stock	Eastern Ben- gal Railway Debenture stock
	£	£	£	£	£	£	£	£
1899-1900	63,379,094	42,125,884	11,892,207	..	4,500,000	1,435,650	348,666
1900-01	63,247,722	45,125,884	11,892,207	..	5,000,000	1,435,650	348,666
1901-02	63,110,135	47,135,384	11,892,207	..	4,000,000	1,435,650	348,666
1902-03	62,968,106	48,635,384	11,892,207	..	3,500,000	1,435,650	348,666
1903-04	62,817,089	50,135,384	11,892,207	..	2,000,000	1,435,650	348,666
1904-05	62,661,236	52,635,384	11,892,207	..	500,000	1,435,650	348,666
1905-06	62,501,097	64,724,530	11,892,207	..	..	1,435,650	348,666
1906-07	62,333,109	66,724,530	11,892,207	..	..	1,435,650	348,666
1907-08	69,785,487	66,724,530	11,892,207	..	..	1,435,650	348,666
1908-09	75,143,582	66,724,530	11,892,207	..	..	1,435,650	348,666
1909-10	84,455,524	66,724,530	11,892,207	..	..	1,435,650	348,666
1910-11	85,511,748	66,724,530	11,892,207	4,000,000	..	1,435,650	348,666
1911-12	88,376,210	66,724,530	11,892,207	3,500,000	..	1,435,650	348,666
1912-13	91,276,210	66,480,596	11,806,337	3,000,000	..	1,435,650	348,666
1913-14	91,211,186	66,212,384	11,806,337	2,500,000	..	1,435,650	348,666
1914-15	91,137,350	66,028,171	11,889,987	2,000,000	..	1,435,650	348,666
1915-16	91,137,350	65,918,042	11,689,987	1,500,000	..	1,435,650	348,666
1916-17	90,728,391	65,800,496	11,689,987	1,000,000	..	1,435,650	348,666
1917-18	64,058,408	90,519,305	65,269,188	11,684,987	500,000	..	1,435,650	348,666
1918-19	30,643,408	90,165,299	65,109,189	11,684,987	..	..	1,435,650	348,666

year from 1899-1900 to 1918-19, also the annual amount of INTEREST payable thereon—continued

ENGLAND							INTEREST PAYABLE ANNUALLY IN INDIA AND ENGLAND		
INTEREST						NOT BEARING INTEREST	India	England	
South Indian Railway Debenture stock and Debentures	Great Indian Peninsula Railway Debenture stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Madras Railway Debentures	Indian Midland Railway Debentures	TOTAL				
£	£	£	£	£	£	£	R	£	
425,000	..	..	..	..	124,106,501	37,900	3,90,56,317	3,877,026	1899-1900
425,000	5,922,350	..	..	..	133,397,479	37,900	4,00,58,600	4,158,351	1900-01
425,000	5,922,350	..	..	..	134,269,302	37,698	4,03,60,615	4,213,521	1901-02
425,000	4,553,550	..	..	..	133,758,563	37,698	4,08,37,864	4,213,537	1902-03
425,000	3,953,550	..	..	..	133,098,146	37,698	4,14,90,065	4,238,273	1903-04
425,000	2,951,450	..	..	..	132,849,593	37,598	4,24,92,526	4,282,744	1904-05
425,000	2,701,450	2,391,300	..	..	146,419,900	37,539	4,38,10,365	4,715,233	1905-06
425,000	2,701,450	1,641,400	..	..	147,502,012	16,622	4,53,38,937	4,743,109	1906-07
425,000	2,701,450	1,141,400	2,010,100	..	156,464,490	16,584	4,61,66,110	5,053,632	1907-08
425,000	2,701,450	275,600	2,010,100	..	160,956,785	16,584	4,68,19,197	5,210,095	1908-09
425,000	2,701,450	275,600	1,830,700	..	170,089,527	16,584	4,76,47,428	5,530,758	1909-10
425,000	2,701,450	..	1,288,400	3,654,100	177,981,751	16,584	4,81,24,302	5,608,417	1910-11
425,000	2,701,450	..	419,700	2,746,600	178,470,013	16,584	4,87,76,468	5,765,597	1911-12
425,000	2,701,450	..	170,000	1,518,700	179,162,609	16,584	4,97,78,481	5,749,887	1912-13
425,000	2,701,450	..	..	407,500	177,048,173	16,584	5,07,80,519	5,693,919	1913-14
425,000	2,701,450	..	..	407,500	176,173,774	16,584	5,25,30,534	5,752,898	1914-15
425,000	2,701,450	..	..	..	175,156,745	15,084	5,45,29,991	5,665,349	1915-16
425,000	2,701,450	..	..	..	174,129,640	15,084	5,74,23,729	5,647,491	1916-17
425,000	2,701,450	..	..	..	236,942,654	14,921	5,13,58,187	8,827,162	1917-18
425,000	2,701,450	..	..	..	202,513,649	14,921	11,27,02,261	7,139,089	1918-19

REGISTERED DEBT

(48)

No. 30.—DETAILED STATEMENT OF INCREASE and DECREASE of REGISTERED DEBT in INDIA

	CASH BALANCES ON THE LAST DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN INDIA ON THE LAST (Incurred + ; Discharged —)							
	In India (a)	In England	5½ per cent and Stock Notes from 1882-83	5 per cent and Transfer Loan of 1879, 7s sterling per cent portion from 1878-79	5½ per cent War Bonds.	5 per cent War Loan	4½ per cent	4 per cent	3½ per cent	3 per cent
	Rs	£	Rs	Rs	Rs		Rs	Rs	Rs	Rs
1899-1900	12,63,87,405	8,330,043	—110	—2,23,000	..	..	..	—12,00,000	+92,500	+600
1900-01	15,80,84,715	4,001,926	..	..	..	..	..	—12,00,000	+3,00,06,800	+1,500
1901-02	17,82,04,524	6,698,137	—100	..	..	..	..	—12,00,000	+1,00,00,500	..
1902-03	18,12,36,240	5,707,787	—200	..	..	..	..	—12,00,000	+1,50,06,500	+1,100
1903-04	17,80,43,274	7,294,782	—25	..	..	..	..	—12,00,000	+2,00,04,000	+2,000
1904-05	16,12,46,530	10,262,681	..	..	..	..	..	—12,00,000	+3,00,12,500	+800
1905-06	17,67,21,853	8,436,519	..	..	..	..	..	—12,00,000	+4,00,00,500	+1,000
1906-07	15,49,23,549	5,606,812	..	..	..	..	..	—12,00,000	+4,50,44,900	..
1907-08	19,27,76,848	5,738,489	..	..	..	..	..	—12,00,000	+2,50,05,000	..
1908-09	15,35,37,400	8,463,715	—50	..	..	..	..	—12,00,000	+2,83,91,900	—97,54,300
1909-10	18,44,31,414	15,809,618	..	..	..	..	..	—12,00,000	+3,10,62,600	—70,32,000
1910-11	20,35,03,834	18,174,349	—6,275	..	..	..	..	—12,00,000	+2,23,79,300	—86,05,000
1911-12	18,41,95,331	19,463,723	..	..	..	..	..	—12,00,000	+2,07,18,200	—8,32,700
1912-13	23,93,96,967	9,789,634	..	..	..	..	..	—12,00,000	+3,02,11,900	—2,46,500
1913-14	23,41,23,799	8,157,732	..	..	..	..	..	—12,00,000	+3,16,49,900	—19,23,600
1914-15	22,16,90,009	7,913,238	..	..	..	..	..	..	+5,02,22,000	—2,58,500
1915-16	19,02,40,338	12,803,348	..	..	..	..	..	+4,99,86,000	+38,68,300	—45,12,300
1916-17	22,03,98,247	11,391,993	..	..	..	+1,10,51,523	..	+13,27,68,000	—6,48,75,650	—48,77,800
1917-18	29,98,77,682	16,025,416	..	..	..	+24,07,02,120	..	—3,78,35,800	—12,63,40,050	—43,40,250
1918-19	25,95,03,870	14,715,827	..	..	+44,70,677	+24,18,751	..	—19,45,100	—37,86,827	—12,92,900

(a) For cash balances at the end of each month of each year from 1899-1900, see table No. 38.

and ENGLAND, and the CASH BALANCES on the last day of each year, from 1899-1900 to 1918-19

DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN ENGLAND ON THE LAST DAY OF EACH YEAR (Incurred +; Discharged -)										
Provincial debt loans	Not bearing interest (Registered Debt)	Net incurred +; Net discharged—	Liability for British Government 5 per cent War Loan (1929-47) taken over by India	Great Indian Peninsula Railway Debt Stock and Debentures	India Stock at 5, 3½, 3, and 2½ Per cent	India Bonds	South Indian Railway Debt Stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Indian Midland and Madras Railway Debentures	Not bearing interest	Net incurred +; Net discharged—	
Rs	Rs	Rs	£	£	£	£	£	£	£	£	£	
..	-4,60,960	-17,99,970	..	..	-122,904	..	..	..	..	-1,300	-124,204	1899-1900
..	-2,36,252	+2,85,72,048	..	+5,922,350	+2,868,628	..	..	..	..	..	+9,290,978	1900-01
..	-2,05,625	+85,94,775	..	..	+871,913	..	..	..	..	-202	+871,711	1901-02
..	-1,80,573	+1,36,26,827	..	-1,368,800	-857,971	..	..	..	..	..	-510,829	1902-03
..	-1,03,600	+1,87,02,375	..	-600,000	-150,417	..	..	..	..	..	-750,417	1903-04
..	-78,100	+2,87,35,200	..	-1,002,100	+843,547	..	..	..	..	-100	-158,653	1904-05
-8,55,200	-1,13,917	+3,78,32,883	..	-250,000	+11,929,007	..	..	+2,391,300	..	-59	+13,670,248	1905-06
..	-1,04,863	+4,37,40,087	..	..	+1,832,012	..	..	-749,900	..	-20,917	+1,061,195	1906-07
..	-60,700	+2,37,44,300	..	..	+7,452,378	..	..	-500,000	+2,010,100	-38	+8,962,440	1907-08
..	72,000	+1,73,65,550	..	..	+5,358,095	..	..	-865,800	..	..	+4,492,295	1908-09
..	-58,000	+2,27,72,600	..	..	+9,311,942	..	..	..	-179,400	..	+9,132,542	1909-10
..	-28,975	+1,25,39,050	..	..	+1,056,224	+4,000,000	..	-275,600	+3,111,800	..	+7,892,424	1910-11
..	-21,450	+1,86,64,050	..	..	+2,764,462	-500,000	..	..	-1,776,200	..	+488,262	1911-12
..	-36,815	+2,87,28,585	..	..	+2,970,196	-500,000	..	..	-1,477,000	..	+662,596	1912-13
..	-35,300	+2,84,91,000	..	..	-333,236	-500,000	..	..	-1,281,200	..	-2,114,436	1913-14
..	-15,54,090	+4,84,09,410	..	..	-374,399	-500,000	..	..	..	..	-874,300	1914-15
..	-9,400	+4,93,32,500	..	..	-109,529	-500,000	..	..	-407,500	-1,500	-1,018,529	1915-16
..	-60,700	+7,40,05,373	..	..	-527,105	-500,000	..	..	..	..	-1,027,105	1916-17
..	-300	+7,21,85,720	+64,069,408	..	-745,394	-500,000	..	..	..	-163	+62,812,851	1917-18
..	+100	+28,98,64,701	-33,415,000	..	-514,005	-500,000	..	..	..	..	-34,429,005	1918-19

REGISTERED DEBT

No. 31.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA
in each year from 1820-21 to 1918-19

	REGISTERED DEBT IN INDIA			OTHER DEBT LOANS			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Local loans	Temporary loans	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1820-21	27,19,23,380	5,54,250	27,24,77,630	20,34,060	..	20,34,960	5,11,350	..	..	2,94,71,370	2,99,82,720	30,44,95,310
1821-22	26,54,46,200	5,51,600	26,59,97,800	20,31,060	..	20,31,060	29,72,600	..	..	2,08,64,770	2,38,37,460	29,18,66,410
1822-23	24,34,58,760	5,51,600	24,40,10,450	20,35,940	..	20,35,940	17,21,490	..	..	2,20,43,140	2,37,64,630	26,98,11,020
1823-24	20,18,07,160	5,47,950	20,23,55,110	20,66,840	..	20,66,840	2,03,81,980	..	..	2,49,14,530	4,52,96,510	24,97,18,460
1824-25	21,35,97,840	5,46,350	21,41,43,690	20,80,650	..	20,80,650	63,08,910	..	..	2,67,78,850	3,30,87,760	24,93,12,100
1825-26	26,01,13,380	14,10,590	26,14,23,970	31,98,950	..	31,98,950	72,83,970	..	..	3,01,46,070	3,74,29,140	30,29,51,100
1826-27	27,82,89,800	11,00,320	27,93,90,120	29,12,420	..	29,12,420	33,17,850	12,04,020	..	3,60,92,400	4,06,14,360	32,29,16,900
1827-28	31,65,60,250	10,89,220	31,76,49,470	27,00,220	..	27,00,220	35,05,890	22,89,100	..	4,21,83,880	4,79,78,870	36,83,28,560
1828-29	32,04,00,070	10,45,070	32,14,45,140	25,72,990	..	25,72,990	29,29,030	32,27,020	..	3,51,79,760	4,13,35,810	36,53,62,940
1829-30	32,27,28,100	10,15,720	33,37,43,810	23,28,050	..	23,28,050	33,17,950	42,30,180	..	4,17,36,810	4,92,93,940	37,53,65,900
1830-31	33,03,21,390	9,75,200	32,12,96,680	22,91,770	..	22,91,770	51,41,740	52,96,330	..	4,34,13,560	5,38,51,630	38,74,40,080
1831-32	32,25,86,030	9,50,050	32,35,36,080	12,95,590	..	12,95,590	52,57,170	2,14,79,470	..	2,62,39,430	5,29,76,070	37,78,08,340
1832-33	32,31,06,890	9,42,000	32,41,38,890	15,65,140	..	15,65,140	70,45,120	1,99,93,030	..	2,69,81,980	5,40,21,030	37,97,25,000
1833-34	32,09,00,130	9,33,790	32,18,33,920	15,72,960	..	15,72,960	63,98,190	2,09,45,170	..	2,84,60,700	5,58,04,060	37,92,10,940
1834-35	33,20,56,870	8,69,570	33,38,26,440	11,90,560	..	11,90,560	55,25,970	2,11,92,900	..	16,36,680	2,83,55,550	36,33,72,550
1835-36	28,62,50,370	8,66,370	28,71,16,940	11,90,560	..	11,90,560	56,70,190	2,32,33,720	..	18,66,140	3,07,70,050	31,90,77,550
1836-37	28,98,03,690	11,72,930	29,09,76,620	11,86,040	..	11,86,040	60,71,810	2,48,65,610	..	24,06,160	3,33,43,570	32,55,06,230
1837-38	28,17,52,000	12,93,790	28,30,45,880	11,86,040	..	11,86,040	1,05,25,620	2,64,99,610	..	27,02,160	3,97,27,390	32,39,50,310
1838-39	28,04,81,990	11,95,120	28,16,77,110	13,86,040	38,27,210	50,13,250	73,89,720	2,82,18,580	..	13,68,190	3,69,70,490	32,36,63,850
1839-40	28,21,10,080	10,56,560	28,31,75,640	11,86,040	30,72,630	42,58,670	1,00,46,660	2,95,07,800	..	15,74,760	4,11,29,220	32,85,63,530
1840-41	29,37,25,550	10,39,490	29,47,65,040	2,79,180	31,49,150	34,28,310	1,16,47,040	3,11,90,230	..	18,67,130	4,47,24,400	34,20,17,750
1841-42	31,72,14,930	9,03,200	31,82,08,220	5,60,370	30,71,430	36,31,800	1,08,48,340	3,31,91,980	..	18,14,190	4,58,55,010	36,76,95,080
1842-43	34,03,54,180	9,30,950	34,12,82,130	8,41,560	28,52,450	36,94,010	76,73,390	3,39,38,780	..	17,86,140	4,33,98,210	38,83,74,250
1843-44	35,46,50,850	9,30,950	35,55,81,800	11,22,750	2,90,820	14,22,570	78,18,040	3,55,99,710	..	20,00,340	4,54,18,000	40,24,22,460
1844-45	36,33,44,270	9,19,220	36,42,63,490	13,95,860	..	13,95,860	76,90,000	3,75,09,360	..	20,91,920	4,72,91,370	41,29,50,720
1845-46	36,56,91,840	9,01,200	36,66,93,130	16,77,050	..	16,77,050	79,42,750	3,86,93,520	..	20,97,330	4,85,53,000	41,08,83,780
1846-47	36,44,30,000	9,49,560	36,53,80,160	10,58,240	..	10,58,240	83,90,530	3,91,16,630	..	19,41,260	4,94,57,420	44,07,96,820
1847-48	40,98,93,550	9,43,490	41,08,42,040	22,39,430	..	22,39,430	89,28,020	3,62,63,050	..	22,52,090	4,74,43,160	46,05,24,630
1848-49	41,63,45,860	9,23,750	41,72,69,610	25,20,610	35,48,380	60,68,990	85,92,760	3,81,79,790	..	23,22,780	4,90,95,330	47,24,33,930
1849-50	44,32,01,050	9,23,750	44,42,14,800	27,74,180	30,83,380	67,57,650	85,86,530	3,93,69,340	..	23,48,210	5,03,04,080	50,12,76,440
1850-51	45,33,58,900	9,28,650	45,42,87,550	30,55,360	37,33,000	67,88,360	85,55,050	4,07,10,150	..	25,85,700	5,18,50,900	51,29,26,810
1851-52	45,12,77,220	8,91,320	45,21,68,540	33,36,550	37,33,000	70,69,550	82,16,540	4,29,11,460	..	26,77,170	5,38,05,170	51,39,43,260
1852-53	45,76,84,870	8,90,350	45,85,54,220	36,17,740	37,33,000	73,50,740	90,71,270	4,50,77,860	..	30,46,200	5,80,95,330	52,40,00,260
1853-54	43,13,46,830	4,91,38,100	48,04,85,020	39,97,590	36,43,000	75,40,590	90,73,350	4,65,18,760	..	31,49,250	5,87,41,360	54,07,96,970
1854-55	41,98,35,540	39,42,130	42,37,97,670	39,17,000	24,77,810	63,95,410	88,98,750	4,57,23,270	..	30,26,350	5,76,48,370	48,78,41,450
1855-56	44,00,58,000	17,32,430	44,18,11,330	41,81,220	21,96,560	63,77,780	96,77,110	4,55,69,360	..	31,50,540	5,83,97,010	50,65,84,120
1856-57	45,34,64,180	15,10,140	45,49,83,320	49,49,33,320	21,96,560	76,95,890	1,12,96,440	4,47,31,310	..	35,02,980	5,95,89,880	52,22,69,000
1857-58	53,14,13,920	10,42,450	53,24,56,370	58,65,920	47,58,420	1,06,24,340	1,19,32,630	4,87,40,080	..	43,29,870	6,50,92,080	60,80,83,290
1858-59	58,65,13,690	10,39,250	58,65,52,940	2,42,130	55,26,600	57,68,820	1,22,67,990	4,97,42,930	..	75,26,880	6,95,37,800	66,18,59,560
1859-60	63,55,55,320	—91,500	63,54,64,020	1,95,68,020	35,71,590	2,31,39,610	1,33,28,990	5,20,33,110	57,04,370	..	7,10,66,470	72,96,70,100
1860-61	63,45,96,820	—1,38,720	63,44,58,100	1,92,32,100	5,73,100	1,98,05,290	1,36,46,000	5,45,24,020	62,36,300	..	7,44,06,380	72,86,67,770
1861-62	63,42,97,320	680	63,42,98,450	1,91,57,610	6,02,190	1,97,59,700	1,55,28,040	5,46,97,830	60,90,580	..	7,63,16,450	73,02,84,600
1862-63	68,82,79,320	—68,700	68,82,11,060	1,91,36,640	6,00,190	1,97,36,830	1,65,88,530	5,50,44,620	65,63,770	..	7,90,96,920	73,70,44,510
1863-64	63,42,91,220	—1,62,900	63,40,38,320	1,98,85,640	—200	1,98,85,440	1,80,72,000	5,54,84,260	64,20,800	..	7,90,77,060	73,99,00,820
1864-65	53,40,62,500	—3,95,060	63,36,66,840	1,98,85,940	..	1,98,85,940	1,84,83,910	5,76,04,910	61,60,900	..	8,23,09,720	73,58,62,200

No. 31.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA, in each year from 1820-21 to 1918-19—continued

	REGISTERED DEBT IN INDIA			LOANS IN INDIA NOT INCLUDED IN REGISTERED DEBT			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Special loans	Temporary or floating debt	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1865-66	62,35,04,810	3,05,960	62,38,16,770	1,98,85,640	..	1,98,85,640	1,79,85,250	5,94,10,080	63,37,790	..	8,37,33,120	72,74,29,530
1866-67 (11 months)	62,94,87,420	2,96,810	62,97,84,230	1,97,56,400	..	1,97,56,400	1,89,70,020	5,96,28,660	74,03,790	..	8,60,02,470	73,55,43,100
1867-68	63,73,57,010	2,93,010	63,76,50,020	1,97,56,400	20,00,000	2,17,56,400	1,18,99,780	5,68,31,880	88,22,270	..	7,75,53,930	73,60,00,850
1868-69	63,38,19,300	2,87,610	63,41,06,910	1,97,56,400	35,00,000	2,32,56,400	1,25,89,220	4,50,80,290	1,01,12,930	..	6,83,82,440	72,57,45,750
1869-70	65,56,53,110	2,81,110	65,59,34,220	1,97,56,400	..	1,97,56,400	1,21,31,900	4,33,47,540	1,08,10,060	..	6,62,89,500	74,19,80,120
1870-71	66,67,86,000	13,10,510	66,80,96,570	1,97,56,400	..	1,97,56,400	1,14,39,110	4,42,10,640	1,15,14,250	33,31,080	7,04,96,980	75,83,48,050
1871-72	67,88,66,210	8,23,210	67,96,89,420	1,97,56,400	..	1,97,56,400	1,20,39,680	4,38,25,770	1,30,53,500	30,80,140	7,19,99,000	77,14,44,910
1872-73	66,16,84,280	28,99,410	66,45,83,690	2,06,76,450	..	2,06,76,450	1,34,69,110	4,59,21,400	1,55,03,180	27,89,170	7,76,82,860	76,29,43,000
1873-74	66,27,32,500	14,40,410	66,41,72,910	2,06,43,480	..	2,06,43,480	1,39,43,120	4,66,07,540	1,81,27,030	27,11,400	8,13,89,090	76,02,05,480
1874-75	69,75,76,790	9,22,800	69,84,99,590	2,03,00,200	..	2,03,00,200	1,52,88,200	1,67,32,530	1,82,71,130	25,84,900	5,28,76,760	77,16,76,550
1875-76	72,70,55,410	6,73,400	72,77,28,810	2,01,67,030	..	2,01,67,030	1,63,75,540	1,78,50,900	1,91,70,430	24,69,220	5,58,69,190	80,37,66,030
1876-77	71,86,59,360	5,71,900	71,92,31,260	2,01,81,610	..	2,01,81,610	1,71,42,100	1,93,84,840	1,96,88,680	23,74,500	5,85,89,900	79,80,02,770
1877-78	47,90,94,500	4,80,700	74,95,45,200	2,01,51,660	3,72,220	2,05,23,880	1,84,89,010	1,93,84,840	1,96,71,067	22,74,100	6,04,10,010	83,04,70,000
1878-79	78,79,78,560	4,10,700	78,83,89,260	2,00,90,560	..	2,00,90,560	1,97,07,510	2,09,48,590	1,96,42,290	21,62,360	6,24,60,750	87,09,40,500
1879-80	82,72,91,630	14,33,460	82,87,25,090	1,98,50,560	..	1,98,50,560	2,05,59,026	2,24,65,430	2,34,68,300	19,63,780	6,84,86,590	91,70,62,240
1880-81	85,87,71,000	8,25,560	85,95,96,560	1,98,55,310	..	1,98,55,310	2,18,86,510	2,35,78,900	3,29,03,300	35,63,690	8,19,34,400	96,13,87,260
1881-82	88,53,12,210	12,19,410	88,65,31,620	1,98,57,900	..	1,98,57,900	2,41,22,860	2,36,73,030	3,36,57,810	35,58,500	9,35,13,190	99,14,02,710
1882-83	90,90,17,150	8,70,510	90,98,87,660	1,98,70,850	..	1,98,70,850	2,59,76,580	1,63,42,350	3,74,41,380	34,83,720	8,32,44,030	101,00,02,340
1883-84	93,12,55,340	6,58,500	93,19,13,840	1,84,30,650	..	1,84,30,650	2,70,12,380	1,75,05,390	4,01,72,300	33,05,690	8,79,05,030	103,83,40,220
1884-85	93,13,24,250	5,12,350	93,18,36,600	1,83,30,220	..	1,83,30,220	2,87,76,950	1,83,44,960	4,72,15,330	30,67,100	9,74,04,340	104,75,71,100
1885-86	91,43,66,440	1,26,73,380	92,70,39,820	1,81,60,690	..	1,81,60,690	4,37,820	1,03,80,000	5,11,56,470	21,86,140	6,41,60,430	100,93,60,940
1886-87	92,60,03,720	5,32,640	92,65,36,360	1,81,58,490	..	1,81,58,490	4,19,320	1,09,51,900	5,83,64,620	21,07,830	7,18,42,770	101,65,37,620
1887-88	98,04,01,970	4,96,650	98,08,98,620	1,81,53,250	..	1,81,53,250	4,20,320	1,13,72,990	6,72,11,780	28,54,340	8,18,59,450	109,00,11,300
1888-89	100,74,84,800	13,12,620	100,87,97,420	1,81,51,040	..	1,81,51,040	4,28,830	1,18,44,580	7,06,37,620	19,92,560	9,09,03,610	111,78,52,070
1889-90	102,70,51,900	5,59,850	102,76,11,750	1,78,04,030	..	1,78,04,030	4,32,320	1,23,00,800	7,62,21,020	15,13,360	9,04,68,100	113,58,83,880
1890-91	102,69,05,350	5,60,200	102,74,65,550	1,77,95,940	..	1,77,95,940	4,19,320	1,27,40,000	8,17,57,800	10,17,810	9,65,34,930	114,17,96,420
1891-92	102,65,01,940	4,21,220	102,69,23,170	1,77,94,560	..	1,77,94,560	4,35,320	1,32,07,240	9,02,69,540	15,10,740	10,54,28,840	115,01,46,570
1892-93	102,90,06,900	3,06,530	102,93,13,430	1,77,93,680	..	1,77,93,680	4,37,320	1,36,21,750	9,94,92,930	15,22,990	11,50,74,990	116,22,44,190
1893-94	105,27,99,120	26,61,660	105,54,60,780	1,77,89,590	..	1,77,89,590	4,41,820	1,40,81,690	10,46,32,160	15,57,710	12,13,42,430	119,43,62,800
1894-95	102,07,12,860	2,30,24,540	104,37,37,400	1,70,99,350	..	1,70,99,350	4,19,320	1,45,36,250	10,70,18,280	9,38,240	12,29,12,000	118,37,48,840
1895-96	102,92,10,480	86,78,800	103,78,89,280	1,71,06,580	..	1,71,06,580	4,19,320	1,59,68,680	11,29,09,000	10,62,610	13,03,79,710	118,53,75,570
1896-97	108,21,21,100	90,29,430	109,11,50,530	1,70,98,870	..	1,70,98,870	4,45,920	1,56,38,080	11,06,85,260	10,18,160	12,71,08,780	123,54,37,440
1897-98	111,12,78,840	56,77,500	111,69,56,340	1,69,77,480	..	1,69,77,480	4,47,920	1,59,25,990	10,68,35,800	8,66,150	12,40,75,560	125,80,00,380
1898-99	112,31,02,400	36,67,530	112,67,69,970	1,69,74,761	..	1,69,74,761	4,47,910	1,62,61,120	10,94,44,862	9,07,315	13,01,67,235	127,05,05,994
1899-1900	112,17,72,450	29,74,560	112,47,47,010	1,69,70,895	..	1,69,70,895	4,47,910	1,65,54,941	11,32,66,074	9,37,549	13,12,06,483	128,29,24,388
1900-01	115,05,80,750	27,38,308	115,33,19,058	1,69,56,588	45,29,119	2,14,85,707	4,47,910	1,08,17,510	11,89,44,848	7,95,379	13,70,01,636	131,18,06,421
1901-02	115,93,81,150	25,32,638	116,19,13,788	1,69,52,645	..	1,69,52,645	4,47,910	1,71,23,028	12,60,61,800	11,16,257	14,47,40,907	132,36,16,385
1902-03	117,31,88,550	23,52,110	117,55,40,660	1,69,02,036	..	1,69,02,036	4,47,910	1,73,68,373	13,56,13,124	11,42,413	15,45,71,829	134,70,14,525
1903-04	119,19,94,525	22,48,510	119,42,43,035	1,69,01,162	50,00,000	2,19,01,162	4,47,910	1,75,60,613	14,69,75,061	11,06,498	16,06,90,991	138,22,34,288
1904-05	122,08,07,825	21,70,410	122,29,78,235	1,68,91,079	..	1,68,91,079	4,47,910	1,78,20,144	15,59,19,780	11,03,918	17,03,81,770	141,92,51,084
1905-06	125,87,54,125	20,56,493	126,08,10,618	1,68,85,620	..	1,68,85,620	4,47,910	1,70,88,638	16,83,41,750	8,48,124	18,76,26,038	145,52,22,676
1906-07	130,25,99,025	19,51,630	130,45,50,655	1,68,82,419	..	1,68,82,419	4,47,910	1,81,55,783	17,92,37,550	9,64,352	19,87,05,613	152,02,28,687
1907-08	132,64,04,025	18,90,930	132,82,94,955	1,68,76,805	..	1,68,76,805	4,47,910	1,83,01,172	18,68,29,505	7,568	20,55,80,254	155,07,58,014
1908-09	134,38,41,575	18,18,920	134,56,60,495	1,68,66,844	..	1,68,66,844	4,47,910	1,84,909,397	19,05,02,094	3,569	20,03,63,519	157,19,90,865
1909-10	136,66,72,175	17,60,930	136,84,33,105	1,68,60,944	..	1,68,60,944	4,47,910	1,84,75,394	20,21,98,847	3,814	21,11,67,974	160,64,11,023
1910-11	137,92,40,200	17,31,955	138,09,72,155	1,68,57,658	..	1,68,57,658	4,47,910	1,84,83,282	21,06,59,553	3,301	23,85,94,348	163,64,24,161
1911-12	139,70,25,700	17,10,505	139,86,36,205	1,68,53,622	..	1,68,53,622	4,47,910	1,84,25,444	24,60,49,328	3,577	26,58,26,268	168,23,16,995
1912-13	142,83,64,710	16,73,690	142,83,64,790	1,68,47,442	..	1,68,47,442	4,47,910	1,83,03,632	27,22,79,278	3,564	29,11,24,398	173,63,36,625
1913-14	145,62,17,400	16,38,300	145,68,55,700	1,68,44,248	..	1,68,44,248	4,47,910	1,83,40,297	30,53,65,340	2,40,05,749	34,81,59,514	182,18,59,350
1914-15	150,51,80,900	84,300	150,52,65,200	1,68,41,491	11,00,00,000	12,68,41,491	4,47,910	1,82,13,546	33,04,02,667	1,91,72,324	26,82,44,046	190,04,01,137
1915-16	155,45,22,800	74,100	155,45,96,900	108,24,532	6,50,00,000	8,18,24,532	4,47,910	1,83,08,056	34,04,05,923	1,80,03,157	35,18,39,755	191,61,01,987
1916-17	162,85,88,873	14,200	162,86,03,073	1,68,21,293	5,41,67,255	7,09,88,440	4,47,910	1,80,13,343	36,66,92,687	1,69,47,048	30,21,00,997	200,16,92,610
1917-18	170,07,74,893	13,900	170,07,88,793	1,68,17,934	79,31,79,065	80,99,6,999	4,47,910	1,78,73,424	41,02,57,021	1,57,18,366	44,43,95,720	205,51,81,521
1918-19	189,06,39,494	14,000	189,06,53,494	1,67,55,427	108,67,69,942	110,35,25,369	4,47,910	1,76,78,145	47,57,97,818	35,09,586	49,73,03,468	350,13,82,331

(a) Includes unexpended capital deposited by Railway Companies with the Secretary of State from India for 1913-14

(b) Including Cash Certificates

REGISTERED DEBT

No. 32.—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by EUROPEANS and INDIANS
INDIA, on the 31st

	HELD BY EUROPEANS						
	Calcutta (a)	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	London	TOTAL
1898 . . .	24,41,24,400	3,59,22,000	4,25,29,800	3,48,24,400	7,36,23,470	21,78,08,930	64,88,33,000
1899 . . .	24,89,20,900	4,17,94,300	7,13,00,300	4,29,27,900	4,45,00,490	21,04,15,530	65,90,59,420
1900 . . .	21,40,90,500	4,43,84,000	7,07,04,400	3,36,33,500	7,44,31,960	21,54,54,134	65,26,98,494
1901 . . .	27,54,08,400	4,06,65,400	8,12,93,400	7,19,53,600	4,73,11,599	20,23,95,134	71,90,27,533
1902 . . .	27,55,23,700	3,82,70,200	8,30,87,000	8,27,91,400	1,88,29,206	19,29,01,634	69,14,03,140
1903 . . .	28,95,94,200	4,14,92,300	7,77,63,000	7,96,58,300	2,78,61,099	17,12,45,434	68,76,14,333
1904 . . .	30,31,38,300	3,91,68,400	9,29,09,600	6,97,81,700	4,34,10,339	16,56,80,334	71,40,88,673
1905 . . .	27,76,97,350	3,90,18,500	9,93,27,400	8,02,40,500	5,43,10,458	16,21,03,333	71,26,97,541
1906 . . .	27,37,23,400	3,53,92,000	11,07,29,600	5,73,55,500	7,32,25,861	16,92,16,733	71,96,43,094
1907 . . .	28,46,11,500	3,73,26,550	12,65,19,300	6,10,79,300	6,93,17,888	15,33,09,133	73,21,63,671
1908 . . .	30,21,46,100	3,61,06,300	11,14,84,400	5,46,71,700	7,58,50,686	14,69,27,433	72,71,85,019
1909 . . .	31,51,24,300	3,70,92,100	10,67,89,800	5,56,16,900	8,81,89,228	15,32,26,733	75,60,39,061
1910 . . .	30,61,26,700	3,60,46,250	11,31,07,900	5,25,02,300	8,33,71,952	13,74,58,333	72,86,13,436
1911 . . .	29,22,30,200	3,67,79,650	12,85,82,300	4,33,81,000	8,14,40,945	12,12,61,033	70,36,75,128
1912 . . .	30,80,24,400	3,77,79,700	14,50,25,100	4,27,50,800	8,84,93,268	11,21,42,733	73,42,16,001
1913 . . .	31,40,86,200	3,71,38,650	11,85,87,600	5,21,82,600	6,48,57,953	10,36,85,033	69,06,38,036
1914 . . .	33,53,75,300	3,64,85,100	11,45,14,400	5,90,73,900	6,06,57,646	9,74,67,533	70,35,73,879
1915 . . .	32,42,36,200	4,00,46,500	12,09,40,700	5,93,21,700	6,62,26,488	8,81,20,750	(b) 73,50,21,838
1916 . . .	35,47,12,500	4,53,52,700	12,82,14,100	6,29,66,500	8,64,66,919	8,61,43,700	76,38,56,419
1917* . . .	37,81,40,741	4,63,08,400	15,94,28,800	8,46,43,300	25,91,57,701	7,65,06,400	100,41,85,342

(a) Includes Paper Currency Reserve.

(b) Includes R 3,61,29,500 on account of 4 per cent Terminable Loan of 1915-16 particulars of which are not available.

respectively prepared on the basis of the INTEREST paid on each LOAN at all the TREASURIES throughout December of each year from 1898 to 1917*

HELD BY INDIANS						GRAND TOTAL	
Calcutta	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	TOTAL		
12,33,80,100	3,83,01,000	10,76,88,700	13,73,89,500	7,13,90,600	47,80,49,900	112,68,82,900	1898
13,12,38,130	3,50,38,700	8,65,78,800	14,22,64,560	3,98,35,840	46,49,56,030	1,24,81,15,450	1899
15,19,35,500	3,20,87,400	9,16,48,000	12,67,22,500	7,01,25,764	47,25,19,164	112,52,17,658	1900
15,85,59,200	3,00,33,800	9,16,57,300	12,74,02,900	3,52,69,348	44,29,52,548	116,19,50,081	1901
21,01,82,400	2,66,45,600	10,03,98,390	13,08,48,700	1,60,67,268	48,41,42,208	117,55,45,408	1902
18,82,19,600	2,68,20,900	13,08,97,600	13,63,98,200	2,42,88,175	50,66,24,475	119,42,38,808	1903
19,39,42,400	2,84,44,600	11,92,05,900	13,14,80,400	3,58,13,135	50,88,86,435	122,29,75,108	1904
17,87,65,550	3,40,51,800	14,14,36,300	14,52,47,800	4,88,04,039	54,83,05,489	126,10,03,030	1905
18,01,95,200	3,26,72,350	15,66,01,500	14,54,10,500	7,11,60,886	58,60,40,436	130,56,88,530	1906
19,62,79,600	3,46,61,400	15,24,52,500	14,83,87,400	6,55,46,859	59,73,27,759	132,94,91,430	1907
20,16,57,750	3,62,38,500	17,00,17,400	13,66,75,800	7,47,39,161	61,93,28,611	134,65,13,630	1908
18,96,00,503	3,90,36,150	17,04,02,800	13,05,98,950	8,28,18,869	61,24,57,269	136,84,96,330	1909
21,71,07,300	4,00,75,150	17,57,35,900	13,38,50,800	8,56,43,445	65,24,12,595	138,10,26,930	1910
23,76,54,800	4,80,68,400	17,21,84,300	14,69,34,800	9,11,80,402	69,60,22,702	139,96,97,890	1911
24,10,29,600	5,01,53,600	16,65,97,200	14,37,04,250	9,26,64,239	69,41,48,889	142,83,64,890	1912
26,23,13,600	5,21,03,300	17,72,24,000	19,46,57,250	8,01,11,004	76,64,09,154	145,69,47,190	1913
27,31,10,600	5,43,59,400	19,05,28,800	20,90,07,350	7,62,28,261	80,32,34,411	150,68,08,200	1914
27,49,71,150	4,88,54,100	19,08,78,600	21,15,51,950	7,96,73,462	81,97,86,262(c)	155,48,08,100	1915
28,09,26,700	4,41,17,000	20,37,28,300	22,30,65,800	10,38,78,481	85,57,16,281	161,95,72,700	1916
29,95,23,244	4,25,28,150	19,72,53,900	20,40,60,350	27,39,39,139	101,73,04,783	202,14,90,125	1917*

(c) Includes Rs 1,38,57,000 on account of 4 per cent Terminable Loan of 1915-16 particulars of which are not available.

* Later figures are not available.

REGISTERED DEBT

No. 33.—AMOUNT (in rupees) of the RUPEE DEBT held in INDIA and in LONDON on the 31st March of each year from 1900 to 1919

	HELD IN		TOTAL
	India	London	
1900	91,65,46,026	20,81,88,234	112,47,34,260
1901	93,14,91,925	22,18,12,135	115,33,04,060
1902	95,82,84,249	20,36,22,034	116,19,06,283
1903	98,91,96,176	18,63,35,034	117,55,31,210
1904	102,28,40,476	17,13,92,234	119,42,32,710
1905	105,48,13,176	15,81,55,234	122,29,68,410
1906	109,64,21,397	16,43,82,933	126,08,04,330
1907	113,96,24,397	16,49,16,833	130,45,41,230
1908	117,59,65,397	15,23,21,733	132,82,87,130
1909	120,12,99,497	14,43,66,433	134,56,65,930
1910	121,63,04,797	15,21,19,933	136,84,24,730
1911	125,31,18,097	12,78,49,733	138,09,67,830
1912	128,23,25,497	11,73,03,533	139,96,29,030
1913	131,63,27,257	11,20,29,433	142,83,56,690
1914	135,59,74,157	10,08,74,333	145,68,48,490
1915	140,79,59,050	9,72,99,850	150,52,58,900
1916	146,59,62,150	8,82,51,650	155,42,13,800
1917	155,09,14,050	8,30,41,600	163,39,55,650
1918	193,16,75,800	7,47,56,300	200,64,32,100
1919	249,40,86,075	8,17,23,775	257,58,09,850

No. 34.—Proportion of the Registered Debt of India held by Europeans and Indians respectively, prepared on the basis of the Interest paid on each Loan at all the Treasuries throughout India during the year ending the 31st December 1917

REGISTERED DEBT

No. 34.—DETAILED STATEMENT—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by TREASURIES throughout INDIA during the

LOANS	EUROPEANS					15	
	Calcutta	Madras	Bombay	Other places in India	Total	Calcutta	Madras
IMPERIAL LOANS BEARING INTEREST							
5 per cent War Loan 1929—47 . . . . .	..	..	..	..	..	..	..
5½ per cent { War Bonds 1920 . . . . .	..	..	..	..	..	..	..
" 1922 . . . . .	..	..	..	..	..	..	..
4½ per cent Indore State Railway Loan . . . . .	..	..	..	..	..	..	..
4 per cent { Maharaja Scindia for State Railway . . . . .	..	..	..	..	..	..	..
Gwalior Loan of 1887 . . . . .	..	..	..	..	..	..	..
Railway Loan from Nawab of Rampur . . . . .	..	..	..	..	..	..	..
4 per cent { Terminable Loan of 1915-16	2,25,23,826	22,22,800	79,85,400	11,96,500	3,39,28,026	28,37,700	15,30,800
Conversion Loan of 1916-17	4,20,49,400	75,03,900	2,92,74,500	93,85,100	8,82,12,900	1,41,71,000	25,84,800
8 per cent { Loan of 1842-43	10,79,87,100	57,88,100	1,18,78,800	87,89,000	13,44,43,000	2,60,72,700	26,32,500
" of 1854-55	5,81,50,100	94,03,900	3,29,60,300	2,50,38,100	12,55,52,400	6,22,71,200	60,27,600
" of 1st May 1865	6,01,00,315	94,54,500	2,26,45,500	1,43,17,500	10,65,17,815	9,91,09,794	2,09,33,600
" of 1879	32,61,100	32,33,800	30,13,300	18,98,700	1,14,06,900	22,61,000	37,35,400
" of 1900-01	5,56,83,000	49,98,100	4,90,55,700	2,01,99,000	12,99,35,800	7,65,83,550	41,42,650
3 per cent Loan of 1896-97	2,38,86,400	37,03,300	26,15,300	38,19,400	3,85,24,400	1,61,56,300	9,40,800
PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST							
4 per cent { Mathra-Matras Railway (N. W. P.) . . . . .	..	..	..	..	..	..	..
Cawnpore-Achneyra Railway . . . . .	..	..	..	..	..	..	..
Cawnpore-Achneyra section of Rajputana-Malwa Railway . . . . .	..	..	..	..	..	..	..
(a) 37,81,40,741	4,63,08,400	15,94,28,800	8,46,43,300	69,86,21,241	29,95,23,244	4,25,28,150	
(b) Applying the proportion of notes actually presented for interest to the balance of notes not presented, the relative proportion of paper held by Europeans and Indians will be					25,91,57,701	..	..
Add amount of encased notes held in London					7,65,06,400	..	..
TOTAL					100,41,85,342	..	..

(a) Includes Paper Currency Reserve

(b) Applying the proportion of notes actually presented for interest to the balance of notes not presented, the relative proportion of paper held by Europeans and Indians will be

Add amount of encased notes held in London

TOTAL

EUROPEANS and INDIANS respectively, prepared on the basis of the INTEREST paid on each LOAN at all the year ended the 31st December, 1917*

DIANS			GRAND TOTAL	Total of each group of loans	Balance of principal not presented for interest	Amount held in London	Amount of Debt on 31st December 1917	LOANS
Bombay	Other places in India	Total						
								IMPERIAL LOANS BEARING INTEREST
					17,25,82,600	6,96,200	17,32,78,800	War Loan 1923-1947, 5 per cent
..	..	..	..	..	17,61,11,850	1,800	17,61,13,150	War Bonds 1920
..	..	..	..	..	11,03,45,475	2,300	11,03,47,775	" 1922
..	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	..	..	1,00,00,000	Indore State Railway Loan 4½ per cent
..	1,50,00,000	1,50,00,000	1,50,00,000	2,71,00,000	..	..	1,50,00,000	Maharaja Scindia for State Railway
..	74,00,000	74,00,000	74,00,000		..	..	74,00,000	Gwalior Loan of 1887
..	47,00,000	47,00,000	47,00,000		..	..	47,00,000	Railway Loan from Nawab of Rampur
50,59,000	29,38,100	1,23,05,600	4,62,93,626	16,94,36,926	36,55,874	2,500	4,99,82,000	Terminable Loan of 1915-16
66,89,900	1,14,81,700	3,49,30,400	12,31,43,300		1,08,37,500	..	11,92,66,700	Conversion Loan of 1916-17
1,81,59,200	1,59,13,800	6,27,78,200	19,72,21,200	1,14,11,89,559	1,08,20,800	93,98,800	21,74,46,800	Loan of 1842-43
3,43,75,900	3,25,27,400	13,52,02,100	26,07,54,500		84,08,900	4,07,78,600	31,00,03,000	" of 1854-55
4,12,87,000	4,09,86,350	20,83,76,744	31,48,94,559		3,25,92,791	1,45,09,200	36,19,96,550	" of 1st May 1865
49,62,200	5,71,000	1,80,29,900	2,94,36,500		5,88,900	63,37,100	3,63,12,500	" of 1879
8,13,27,000	4,68,93,800	20,89,47,000	23,88,82,800		24,42,500	20,30,600	34,33,55,900	" of 1900-01
33,93,700	51,45,200	2,56,36,000	6,41,60,400		46,55,950	27,48,300	7,15,64,650	Loan of 1896-97
								3 per cent
								PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST
..	..	..	..	..	1,800	..	1,800	Mathra-Hatras Railway (N.-W. P.)
..	..	..	..	..	900	..	900	Cawnpore-Achneyra Railway
..	..	..	..	..	5,500	..	5,500	Cawnpore-Achneyra's section of Rajputana-Malwa Railway
16,72,53,900	20,40,60,350	74,33,05,644	1,41,18,86,885	1,41,18,86,885	(e) 53,30,06,840	7,65,06,400	2,00,67,76,025	TOTAL
								(c) Includes Rs40,00,000 of 3½ % Loan of 1854-55 notes with coupons attached, payable to bearer
..	..	27,39,39,139	53,30,96,840					(d) Balance of this Loan on 30th September 1917 (i.e., prior to conversion) was Rs. 13,89,80,800 (on which the Statement was worked out). The decrease of Rs. 1,47,14,100, is due to conversion of Notes into 5% War Loan.
..	..	..	7,65,06,400					
..	..	101,73,04,783	2,02,14,00,125					

* Later figures are not available as the classification of the debt as held by Europeans and Indians has been discontinued.

No. 35.—LOANS (in sterling) raised in ENGLAND

DESCRIPTION OF LOAN		Rate of Interest	Total amount of Interest payable in the half-year ended 31st March 1919
BEARING INTEREST			£
1	India Bonds	3½ per cent .	8,750
2	East Indian Railway Debenture Stock	4½ „ .	32,302
3	Eastern Bengal Railway Debenture Stock	4 „ .	6,973
4	South Indian Railway Debenture Stock	4½ „ .	9,562
5	Great Indian Peninsula Railway Debenture Stock	4 „ .	54,029
6	India 2½ per cent Stock	2½ „ .	146,062
7	India 3½ per cent Stock	3½ „ .	1,580,919
8	India 3 per cent Stock	3 „ .	976,658
			£ 2,815,235
NOT BEARING INTEREST			
9	India 5 per cent Stock	—	—
10	India 4 per cent Stock	—	—

India debt created and issued under the East India Loans (Railways and Irrigation) Act, 1910, at the 31st March 1919

Debt incurred.			Proceeds.	
£	s. d.		£	s. d.
1,589,695	3 6	Balance of the issue of £3,500,000 India 3½ per cent Stock in March 1911, brought to account in the year 1911-12.	1,600,432	4 4
1,992,667	15 8	Portion of £3,000,000 India 3½ per cent Stock issued in April 1912 to provide for State Railway Construction and for granting advances to Railway Companies.	1,748,933	15 9
£3,598,362	19 2		£3,349,366	0 1

and OUTSTANDING on the 31st MARCH 1919

DATE OF TERMINATION OF LOAN		Amount of Debt outstanding on 1st October 1918	Amount of Debt incurred during the half-year ended 31st March 1919	Money raised during the half- year ended 31st March 1919	Amount of Debt paid off or dis- charged during the half-year ended 31st March 1919	Amount of Debt out- standing on 31st March 1919
		£	£	£	£	£
1	One-eighth part of £4,000,000 to be redeemed at par on the 12th October in each of the eight years from 1911 to 1918 both inclusive, the bonds to be redeemed in each year being determined by lot and paid off	500,000	—	—	500,000	1,435,666
2	.....	1,435,666	—	—	—	345,666
3	.....	345,666	—	—	—	425,000
4	.....	425,000	—	—	—	2,701,450
5	.....	2,701,450	—	—	—	—
6	Redeemable on or after 5th October 1926, upon one year's notice	11,684,987	—	—	—	11,684,987
7	Redeemable on or after 5th January 1931, upon one year's notice	90,403,385	—	—	{ 1,76,062* }	90,165,299
8	Redeemable on or after 5th October 1948, upon one year's notice	65,109,189	—	—	{ 61,124† }	65,109,189
TOTAL DEBT IN ENGLAND BEARING INTEREST		172,608,327	—	—	738,086	171,870,241
9	5th July 1880	9,802	—	—	—	9,305
10	10th October 1888	5,616	—	—	—	5,616
TOTAL DEBT IN ENGLAND not bearing interest		14,921	—	—	—	14,921
TOTAL DEBT IN ENGLAND		172,623,248	—	—	738,086	171,885,162

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., c. 206, and Section 2 (a) of Act 44 and 45 Vict., c. 53, and the application thereof

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL
	£398,462-1-2, East Indian Railway Annuity	£64,350, East Indian Railway 4½ per cent Debenture Stock	£22,311-10-6, Eastern Bengal Rail- way Annuity	£62,642, Eastern Bengal Railway 4 per cent Debenture Stock	£200,467-10-5, Scinde, Punjab, and Delhi Railway Annuity	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
India Debt created and issued under Acts 42 and 43 Vict., c. 43, 44 and 45 Vict., c. 53, and 48 and 49 Vict., c. 25, in redemption of liabilities charged on the revenues of India :—						
India 4 per cent Stock	5,115,938 15 0	—	—	—	—	5,115,938 15 0
India 4 per cent Rupee Debt, Rs. 10,750, at 1s. 4d. the rupee	7,116 13 4	—	—	—	—	7,116 13 4
India 3½ per cent Stock	2,235,168 11 8	43,168 0 0	541,054 7 4	67,005 7 1	4,911,621 6 1	7,809,017 12 2
India 5 per cent Stock	215,242 15 2	32,597 6 0	—	708 0 0	—	248,548 1 2
India Debt created and issued	7,578,466 15 2	80,765 6 0	541,054 7 4	67,713 7 1	4,911,621 6 1	13,174,621 1 8
India Debt purchased and cancelled to 30th September, 1918 :—						
India 4, 3½, 3 and 2½ per cent Stocks	3,126,581 17 5	16,324 7 10	210,031 3 6	10,656 2 5	1,814,492 3 2	5,178,085 14 4
* India Debt purchased and cancelled during the half-year ended 31st March 1919 :—						
India 3½ per cent Stock purchased with £36,450 2s. 8d. being the difference between the sums retained by the Secretary of State during the half-year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	23,177 10 9	168 17 0	2,417 1 4	98 15 2	20,210 15 8	India 3½ per cent Stock £176,962 6 7
India 3½ per cent Stock purchased with £87,010 11s. 6d., being interest on the amounts standing to the credit of the funds	76,214 0 9	397 10 8	5,111 17 8	238 9 6	43,907 8 1	
India Debt purchased and cancelled	3,236,973 8 11	16,890 15 6	217,560 2 6	11,013 7 1	1,878,610 6 11	5,365,048 0 11
Balance of India Debt issued as above, outstanding on 31st March 1919 :—						
India 3½ per cent Stock (a)	£ 8,941,211 4 3					
India 3 per cent Stock (b)—£74,897 6 11						
India 3½ per cent (formerly 4 per cent) Rupee Debt	7,116 13 4					
India 2½ per cent Stock (c)—£63,557 9 11						
	4,342,493 6 3	63,874 10 6	323,494 4 10	56,700 0 0	3,033,019 19 2	7,819,573 0 9

† Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of £42,434 2s. 8d. towards the redemption of debt incurred in excess of money raised thereby.

(a) India 3½ per cent Stock having been substituted for the balance of India 4 per cent stock.

(b) " 3 per cent Stock having been purchased and cancelled instead of India 3½ per cent stock.

(c) " 2½ per cent Stock having been purchased and cancelled instead of India 3½ or 3 per cent stock.

No. 36.—AMOUNT of each RUPEE LOAN (in rupees) held in INDIA and LONDON on the 31st March 1919

	When raised	When terminable	HELD IN		Total amount of loan	Total amount of interest	Dates when interest is payable
			India	London			
Imperial Loans bearing interest							
5½ per cent War Bonds 1920	Aug. 15, 1917	Aug. 15, 1920	19,64,71,525	11,500	19,64,83,025		Feb. 15 and Aug. 15
" " " 1922	" " " 1922	" " " 1922	11,75,77,075	9,53,450	11,85,30,525		Mar. 15 " and Sep. 15
" " " 1921	Sept. 15, 1918	Sept. 15, 1921	25,46,40,325	225	25,46,40,550		" " " "
" " " 1923	" " " 1923	" " " 1923	1,83,48,200	"	1,83,48,200		" " " "
" " " 1925	" " " 1925	" " " 1925	3,06,39,325	"	3,06,39,325		" " " "
" " " 1928	" " " 1928	" " " 1928	25,20,26,075	7,08,000	25,36,34,675		" " " "
			87,66,03,125	16,73,175	87,82,76,300	4,88,05,196	
5 " War Loan 1920-47	Aug. 15, 1917	Aug. 15, 1947	..	25,47,57,000	25,55,34,000	1,27,76,700	Feb. 15 and Aug. 15
4½ per cent Indore State Railway Loan	1870-77	After 101 years	..	1,00,00,000	1,00,00,000	4,50,000	June 5 and Dec. 5
4 per cent Maharaja Scindia for State Railway	"	Perpetual	1,50,00,000		1,50,00,000	6,00,000	Apl. 1 and Oct. 1
" " Gwalior Loan of 1887	1887	By instalments of 12 lakhs	62,00,000		62,00,000	2,48,000	" " " "
" " Railway Loan from Nawab of Rampur	1892-93	One year's Notice	47,00,000		47,00,000	1,88,000	" " " "
			2,59,00,000	..	2,59,00,000		
4 per cent Terminable Loan of 1915-16	Dec. 1, 1915	Nov. 30, 1923	4,99,77,300	4,700	4,99,82,000		May 31 and Nov. 30
" " Conversion Loan of 1915-17	Oct. 1, 1916	Oct. 1, 1936	9,49,81,400	40,04,700	9,89,86,100	50,58,724	Apl. 1 and Oct. 1
			14,49,58,700	40,09,400	14,89,68,500		
3½ per cent Loan of 1842-43	Feb. 1, 1843	Three months' notice	70,01,04,500	89,75,500	20,00,80,000		Feb. 1 and Aug. 1
" " " of 1854-55	June 30, 1854		25,46,19,800	3,97,22,900	29,43,42,700		June 30 and Dec. 31
" " " of 1865	May 1, 1865		32,37,83,300	1,59,00,100	33,96,83,400		May 1 and Nov. 1
" " " of 1879	Jan. 16, 1879		3,06,04,500	60,18,600	3,66,23,100		Jan. 16 and July 16
" " " of 1900-01	June 30, 1900	Sep. 30, 1920	30,84,50,600	19,07,400	31,03,58,000		June 30 and Dec. 31
			1,11,75,62,700	7,25,24,500	1,19,00,87,200	4,16,53,032	
3 " " of 1896-97	June 30, 1896	Three months' notice.	6,42,26,550	27,39,700	6,70,36,250	20,11,088	June 30 and Dec. 31
Imperial Loans not bearing interest							
Provincial Debenture Loans not bearing interest							
4 per cent - Muttra-Hathras Light Railway	Apl. 1, 1881	June 30, 1905	1,800		1,800		Apl. 1
" " - Cawnpore-Achyntra Railway	July 1, 1885	Mar. 31, 1905	900		900		Jan. 1 and July 1
" " - Cawnpore-Achyntra Section of the Rajputana Malwa Railway	Jan. 1, 1888	"	5,300		5,300		"
			8,000		8,000		
TOTAL			2,49,40,86,075	8,17,23,775	2,57,58,09,850	11,21,90,760	

N.B.—The figures in the column "Total amount of loan" have been taken from the registers of the Public Debt Office and do not correspond exactly with those in the Government books

No. 37.—AMOUNT of INTEREST (in rupees) due on the PUBLIC DEBT of INDIA in each month of the year 1918-19

MONTHS	INDIA			LONDON	
	Amount of half-yearly interest due in each month	MONTHLY AVERAGE AMOUNT OF INTEREST DUE	TOTAL	Total amount of half-yearly interest due in each month	
		On treasury notes			
1918 April	19,94,622	1,541	19,96,163		
May	67,02,271	1,541	67,03,812		2
June	1,06,84,619	1,541	1,08,86,160		2,52,470
July	4,84,076	1,541	4,85,617		7,56,424
August	1,81,66,984	1,541	1,84,68,525		1,10,652
September		1,541	1,541		1,80,213
October	19,80,882	1,541	19,82,423		
November	66,91,463	1,541	66,93,004		2
December	1,08,47,882	1,541	1,08,49,423		2,48,687
1919 January	5,34,828	1,541	5,36,369		7,41,596
February	1,85,26,118	1,541	1,85,27,659		1,08,068
March	1,64,66,387	1,541	1,64,67,928		1,77,710
					19,394
TOTAL	9,25,80,132	18,492	9,25,98,624		25,95,218

REGISTERED DEBT

No. 38.—CASH BALANCES in the PUBLIC TREASURIES and in the PRESIDENCY BANKS and their BRANCHES on the last day of each month in each year from 1899-1900 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March	Adjusted balance for last month of the official year
	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)
1899-1900	15,63,04	16,54,00	18,22,33	16,83,48	15,17,88	13,13,85	9,79,94	8,82,71	8,76,67	10,52,20	11,08,42	12,68,83	12,63,87
1900-01	11,83,90	12,74,11	13,12,56	14,21,25	11,17,08	9,77,40	9,20,25	8,79,89	10,04,43	13,91,23	13,23,97	15,90,70	15,89,85
1901-02	14,98,18	15,51,75	17,68,87	17,01,87	16,43,74	16,17,62	14,44,63	11,62,82	10,30,91	13,71,87	13,50,10	17,87,31	17,82,05
1902-03	16,16,97	16,27,55	18,26,26	18,09,38	16,02,06	15,18,86	13,78,53	13,34,01	12,32,21	14,53,10	16,51,48	18,12,36	18,12,36
1903-04	26,08,35	17,04,39	18,25,43	18,67,23	15,85,75	14,01,47	11,07,06	11,05,33	11,37,52	13,80,67	14,84,25	17,80,43	17,80,43
1904-05	15,45,98	15,77,89	17,87,02	20,65,32	19,14,33	17,94,45	15,91,26	13,82,89	11,29,08	12,54,05	13,86,32	16,12,18	16,12,17
1905-06	14,48,97	15,64,60	17,57,11	15,79,55	19,74,06	16,99,29	12,54,01	10,29,25	11,23,36	14,74,36	16,91,25	17,67,55	17,67,22
1906-07	16,55,05	15,85,36	17,59,24	17,15,20	17,89,23	14,38,63	12,43,42	11,84,47	10,45,53	12,94,58	13,96,20	16,48,18	15,49,24
1907-08	13,20,84	14,76,56	15,72,60	17,14,20	16,85,82	19,11,48	17,82,07	14,49,33	11,84,18	13,63,95	15,77,87	19,28,14	19,27,76
1908-09	19,81,92	18,33,79	17,44,19	19,53,61	15,49,90	13,11,86	11,09,55	9,88,22	9,32,99	11,27,39	12,74,79	15,35,32	15,35,37
1909-10	11,37,41	13,07,06	14,06,54	13,60,86	12,07,10	11,83,12	9,92,25	10,04,83	10,15,84	13,67,74	15,62,33	18,44,42	18,44,31
1910-11	15,77,73	17,54,43	20,14,90	21,41,82	19,63,43	18,65,85	16,12,06	14,65,40	13,17,85	15,00,99	17,16,63	20,36,19	20,35,04
1911-12	19,13,95	18,97,77	21,23,13	22,65,64	20,30,55	17,72,33	16,22,19	15,56,40	14,61,16	15,17,96	15,78,79	18,43,96	18,41,95
1912-13	16,93,04	18,55,27	22,00,96	24,57,61	25,67,78	26,13,54	22,50,92	24,14,14	21,90,40	24,73,85	26,00,39	28,94,44	28,93,97
1913-14	25,92,29	25,41,38	27,82,03	32,20,70	30,60,39	28,71,30	21,90,44	21,58,43	18,17,87	20,85,19	21,71,11	22,84,98	23,41,24
1914-15	21,47,05	22,13,22	24,74,03	29,93,24	21,89,41	15,22,57	13,85,79	13,55,04	14,50,50	18,97,48	19,99,32	22,17,29	22,16,90
1915-16	19,61,41	17,19,37	17,41,55	21,04,96	22,95,68	19,37,22	15,71,82	12,46,57	13,02,06	16,49,29	17,27,90	18,21,72	18,02,41
1916-17	15,77,73	14,46,85	18,22,74	20,41,51	18,29,65	17,64,62	16,68,05	15,53,87	14,59,72	18,53,40	19,59,37	22,94,41	22,93,98
1917-18	24,72,65	32,48,70	39,56,23	35,96,23	26,46,92	20,73,75	18,58,08	16,51,76	16,79,48	22,84,42	25,25,57	29,99,38	29,98,73
1918-19	17,47,72	19,86,23	23,36,03	16,16,69	14,89,62	27,64,95	16,89,18	13,66,19	14,72,60	15,75,56	19,21,22	25,96,81	25,95,04

No. 39.—AMOUNT in the RESERVE TREASURIES of the GOVERNMENT of INDIA on the last day of each month in each year from 1899-1900 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March
	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)
1899-1900	3,48,88	4,08,88	4,58,56	4,14,59	3,62,57	2,76,96	1,59,35	1,15,55	60,18	1,37,46	1,46,44	1,73,70
1900-01	1,89,88	2,49,21	2,19,10	4,13,25	1,61,45	1,56,27	86,36	1,24,52	2,06,88	3,60,95	2,61,60	3,86,72
1901-02	4,09,32	4,17,50	5,05,37	4,98,64	5,78,62	5,96,39	5,80,08	3,23,89	1,25,33	2,60,21	2,14,64	5,25,25
1902-03	4,83,17	5,30,27	5,78,19	5,85,20	5,34,43	4,33,04	3,34,48	2,88,52	2,05,53	2,01,31	3,42,62	4,54,43
1903-04	3,71,57	5,07,41	5,44,44	5,58,00	4,00,92	3,04,74	2,61,38	2,08,22	1,80,88	2,28,54	3,14,38	4,53,50
1904-05	2,91,27	3,01,21	4,14,59	6,80,08	6,32,39	5,67,82	5,83,55	4,13,67	1,50,67	2,14,07	2,02,69	2,87,41
1905-06	4,17,85	3,10,93	4,13,55	2,88,21	7,57,58	5,67,02	2,41,48	1,46,59	2,37,75	2,18,93	3,94,93	4,09,82
1906-07	4,29,50	4,12,40	5,79,70	5,29,28	6,31,52	3,64,56	2,97,73	2,79,95	1,60,07	1,76,51	2,03,36	3,31,10
1907-08	2,77,94	3,70,95	4,64,64	5,17,82	5,99,08	8,40,37	7,22,63	4,39,90	3,20,44	3,07,67	3,44,22	5,06,69
1908-09	6,89,35	6,86,58	5,79,57	7,41,47	4,68,23	2,31,29	1,64,38	1,23,22	75,92	1,57,57	1,62,01	4,39,83
1909-10	1,01,65	3,47,78	3,81,09	2,21,99	2,75,24	2,40,43	1,48,26	1,56,62	1,73,74	2,44,84	2,99,70	5,32,38
1910-11	4,21,96	5,86,35	8,40,25	9,48,90	8,50,66	7,18,37	4,63,13	3,88,51	2,81,00	3,38,68	4,51,65	6,68,15
1911-12	6,26,55	6,83,22	8,18,14	9,81,09	7,84,46	5,68,73	3,91,55	3,49,52	3,23,43	3,10,81	2,86,72	5,13,90
1912-13	4,56,89	6,63,78	9,46,33	10,95,90	13,85,70	14,48,94	11,66,89	12,83,21	10,61,80	10,33,88	9,90,26	12,68,38
1913-14	11,86,05	12,20,17	13,31,51	15,97,93	15,53,24	11,78,27	7,60,95	7,71,98	5,26,12	4,88,37	5,43,73	7,89,90
1914-15	6,15,32	7,71,33	9,10,78	9,17,55	8,85,11	1,73,65	1,93,19	1,61,95	2,15,33	3,38,35	3,40,27	5,93,02
1915-16	3,89,68	2,99,47	3,66,17	7,13,56	5,33,46	5,12,27	4,08,22	1,55,02	1,36,49	3,11,41	2,64,85	3,58,90
1916-17	1,84,95	1,73,66	3,37,85	4,75,40	4,87,49	5,27,83	4,05,13	3,68,32	3,10,59	4,84,28	4,06,20	4,57,63
1917-18	81,66	4,08,00	5,52,72	8,88,20	7,73,41	2,92,45	3,32,35	3,54,43	3,54,37	3,78,01	4,38,51	2,43,19
1918-19	4,54,91	1,58,34	2,35,10	1,13,68	2,19,21	2,62,28	1,01,92	82,00	77,66	1,72,44	1,67,88	3,57,59

NOTE.—These amounts are included in the Cash Balances entered in Table No. 38

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON

[FOR TABLES, SEE PAGES 63 TO 65]

The amount of Government promissory notes enfaced for payment of interest in London, the amount re-transferred from London to India, and the net amount outstanding in London have been as follow :—

		ENFACED	RE-TRANSFERRED	OUTSTANDING
		R	R	R
Average of five years	1860-1864 . .	1,37,33,540	85,04,740	7,25,60,863
"	" 1865-1869 . .	2,49,84,496	1,48,20,854	13,02,76,567
"	" 1870-1874 . .	3,37,49,474	3,78,59,112	14,72,35,672
"	" 1875-1879 . .	3,62,96,804	2,62,72,336	14,54,17,528
"	" 1880-1884 . .	2,85,78,566	2,50,93,594	20,41,95,116
"	" 1885-1889 . .	2,31,07,148	2,09,94,196	20,38,16,565
"	" 1890-1894 . .	5,09,56,694	4,83,68,398	25,16,71,362
"	" 1895-1899 . .	3,48,50,600	3,90,42,164	23,27,80,995
"	" 1900-1904 . .	1,81,70,966	2,71,18,000	19,55,40,718
"	" 1905-1909 . .	1,42,18,800	1,67,09,620	15,87,62,568
"	" 1910-1914 . .	61,90,740	1,73,42,580	11,82,61,760
"	" 1915-1919 . .	42,22,930	88,44,877	8,24,68,155
For the year	1918 . .	11,23,900	35,45,600	7,44,50,808
"	" 1919 . .	89,16,800	86,43,700	7,86,78,644

Until 1866 the average amount outstanding annually varied between R6·4 crores and R7·9 crores, but in that year it rose suddenly to R11·9 crores and reached R16·9 crores in 1870. From 1871 it again declined and, until 1878, it stood between R13 crores and R14·8 crores. There was then a rapid increase to R16·9 crores in 1879 and to R19·2 crores in 1880. Then followed a slower rate of increase attended with fluctuations, which were dependent on the price of silver and the conditions of the money market, Government promissory notes having become a regular form of remittance and re-transfer by the exchange banks. The amount outstanding rose to R21·2 crores in 1882 and declined again to about R19·2 crores in 1887, rising again in 1889 to R21·8 crores. Then followed another period of very rapid increase, largely induced by speculative influences. In 1891, 1892, and again in 1896 the average amount outstanding was over R26 crores. In the following year it fell to R23 crores, and from 1898 to 1902 it fluctuated between R20 crores and R22 crores. Since 1902 there has been more or less a steady decline. From R18 crores in 1903 it receded in 1908 to R14·9 crores. It slightly recovered and rose to nearly R15½ crores in 1909, but again fell to R14·4 crores in 1910. There has been a gradual decline since then, and in 1918 the figure receded to about R7½ crores, this being the lowest figure touched since 1865. In the year under report there was a slight increase to nearly R8 crores.

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON*

No. 40.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES ENFACED for PAYMENT OF INTEREST in LONDON at the end of each month from 1900 to 1919

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1900 . . .	56,49,700	16,96,100	33,50,100	7,11,400	22,72,700	34,17,800	73,66,400	31,08,000	48,48,400	42,76,100	16,43,300	57,98,000	4,42,31,000
1901 . . .	47,72,600	13,01,400	37,28,600	22,05,800	12,41,100	75,44,300	14,15,500	2,01,300	4,28,400	9,22,900	8,33,000	4,64,000	1,90,59,400
1902 . . .	27,06,800	3,28,200	10,61,200	8,24,800	20,15,800	3,86,200	19,33,000	12,08,500	10,33,900	3,63,700	5,67,800	2,26,700	1,26,56,600
1903 . . .	10,82,800	7,55,800	5,56,100	2,63,600	2,18,000	2,06,000	10,48,200	8,89,800	6,23,500	3,45,800	2,73,900	5,42,700	68,66,200
1904 . . .	4,58,100	20,26,100	3,38,300	2,17,300	11,23,000	7,33,500	3,03,600	3,88,600	3,20,100	17,61,500	1,83,500	1,28,000	80,41,600
1905 . . .	16,77,500	11,81,200	35,21,600	16,18,100	7,51,500	2,66,900	1,73,500	5,44,600	3,12,700	1,61,200	1,97,900	6,16,900	1,09,63,600
1906 . . .	31,91,000	8,54,400	17,00,800	5,45,200	14,35,500	17,02,800	6,66,000	23,60,200	3,15,600	13,90,400	1,00,000	57,71,900	2,00,34,000
1907 . . .	3,42,300	3,88,500	5,34,900	17,14,900	6,77,500	61,900	94,500	6,67,300	2,17,100	2,03,800	16,34,500	34,000	66,71,500
1908 . . .	2,83,400	1,99,400	1,99,400	9,35,800	9,88,800	7,36,000	3,45,200	2,88,300	4,21,900	3,56,000	2,29,300	18,81,900	68,66,000
1909 . . .	3,37,000	8,61,700	2,96,800	39,20,400	76,21,200	33,50,900	8,61,500	13,70,500	3,76,100	67,71,100	1,51,500	7,40,500	2,66,59,200
1910 . . .	7,99,100	17,49,000	9,59,200	4,05,300	3,98,100	1,73,700	71,80,700	3,59,100	2,06,800	1,25,700	2,35,800	9,94,800	1,33,42,300
1911 . . .	7,22,700	5,58,600	3,28,000	3,97,500	2,07,600	2,95,500	1,97,900	2,36,300	2,17,600	1,02,900	1,73,600	78,000	35,10,200
1912 . . .	3,58,700	2,08,200	7,42,400	3,39,700	16,500	6,500	5,49,800	20,83,000	2,10,500	10,39,300	9,63,700	56,000	66,73,300
1913 . . .	86,400	5,90,100	7,53,900	1,43,600	1,61,000	1,12,900	52,000	2,62,100	2,90,800	1,10,500	1,15,500	7,34,800	34,54,100
1914 . . .	3,33,100	21,65,400	4,17,500	2,64,600	31,800	68,200	56,900	8,65,900	2,82,500	34,300	52,100	1,500	40,73,800
1915 . . .	1,14,350	1,34,000	30,000	59,700	13,83,400	20,000	23,200	5,45,000	86,000	11,12,300	34,000	8,400	35,69,850
1916 . . .	3,31,900	12,24,000	41,300	13,700	30,500	19,500	5,200	98,000	20,18,000	1,41,600	20,22,400	..	59,46,200
1917 . . .	77,000	17,000	3,79,800	600	44,600	..	8,600	..	2,300	6,53,200	1,08,600	2,46,200	15,67,900
1918 . . .	71,200	4,900	37,200	2,000	500	3,800	1,200	2,60,000	7,18,700	7,700	15,800	900	11,23,900
1919 . . .	20,15,725	20,49,900	45,45,950	30,225	51,200	16,000	37,400	45,000	54,300	27,500	12,500	37,500	89,16,800

* Compiled from figures supplied by the Bank of Bengal.

No. 41.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES RE-TRANSFERRED to the INDIA REGISTER at the end of each month from 1900 to 1919

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1900 . .	39,79,000	59,89,900	29,58,700	4,19,300	16,74,200	31,56,900	11,64,700	3,21,600	7,62,800	80,77,300	49,07,100	37,47,800	3,71,54,000
1901 . .	22,77,400	24,80,600	7,15,000	5,57,500	1,02,75,000	8,58,900	35,27,900	25,55,900	59,73,500	30,70,400	12,17,000	6,36,100	3,41,56,800
1902 . .	10,15,500	12,21,500	6,31,300	15,54,100	20,16,300	30,40,700	15,32,500	20,19,700	13,62,200	21,09,000	14,30,500	49,11,500	2,21,50,100
1903 . .	9,15,600	10,67,200	60,78,500	4,88,200	7,93,300	9,27,900	30,22,500	28,28,900	33,05,300	37,47,000	25,36,000	19,09,300	2,85,22,400
1904 . .	12,03,000	7,18,400	7,59,300	13,20,700	12,83,000	16,60,100	8,30,300	9,95,700	13,24,000	14,70,300	10,40,100	10,06,800	1,56,06,700
1905 . .	16,71,800	17,70,200	4,63,400	95,000	3,21,601	12,05,700	6,09,700	1,89,500	52,49,000	8,04,500	7,23,100	14,37,100	1,45,40,601
1906 . .	5,23,100	14,56,100	14,81,400	6,44,000	15,29,100	13,55,400	21,28,800	8,40,500	4,47,700	2,50,000	12,09,000	10,52,000	1,29,20,900
1907 . .	25,19,100	4,67,400	25,70,100	22,01,700	17,57,500	14,10,000	25,86,000	34,12,400	12,25,000	18,30,200	11,86,800	13,03,200	2,24,79,000
1908 . .	9,03,900	5,22,400	2,38,300	2,89,000	29,95,000	19,87,900	11,98,300	21,39,300	14,57,600	4,50,300	3,25,000	3,35,700	1,32,47,700
1909 . .	9,68,100	20,17,600	10,70,800	1,71,500	12,03,000	15,34,900	10,80,600	6,09,700	10,73,200	22,91,900	34,62,400	48,76,200	2,02,59,900
1910 . .	26,82,000	11,10,600	8,21,500	14,94,300	25,86,000	93,86,900	23,82,500	25,43,000	32,18,400	8,18,100	15,95,900	4,71,500	2,91,10,700
1911 . .	22,55,000	13,30,300	75,72,000	14,36,800	10,81,200	5,11,000	24,75,500	6,83,000	8,94,900	5,19,300	5,60,000	3,22,000	1,97,07,500
1912 . .	20,21,400	18,47,000	13,95,400	10,93,700	17,63,700	37,87,500	7,49,900	4,49,000	5,00,500	12,03,300	9,86,100	5,88,500	1,56,91,600
1913 . .	8,50,800	3,28,700	4,04,200	10,18,000	16,42,700	21,31,700	9,55,500	10,53,500	19,37,700	7,57,900	9,41,200	7,49,900	1,19,11,800
1914 . .	15,58,500	31,79,300	9,88,900	15,29,900	6,47,000	5,59,700	5,29,300	6,21,300	1,36,900	28,500	1,13,000	4,50,000	1,02,91,300
1915 . .	1,00,533	90,500	2,55,000	6,61,700	22,92,300	7,28,500	19,08,900	30,67,700	11,13,900	3,16,800	6,70,100	7,00,700	1,29,06,633
1916 . .	1,23,400	10,100	13,27,400	5,89,000	18,14,150	4,39,300	1,34,000	15,300	2,98,300	22,82,800	7,63,700	1,26,400	79,23,250
1917 . .	11,97,500	14,64,800	10,03,600	23,47,200	11,54,400	20,900	21,95,500	3,19,600	4,72,000	1,53,200	2,98,700	6,63,700	1,12,05,260
1918 . .	4,44,000	13,27,900	91,200	..	3,34,700	1,00,500	3,58,800	43,800	..	92,100	1,01,300	1,51,000	35,45,600
1919 . .	7,27,800	46,100	1,92,600	80,000	7,04,400	2,01,900	5,55,600	7,46,500	11,71,900	8,83,500	19,32,200	14,01,200	86,43,700

No. 42.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES OUTSTANDING in the LONDON REGISTER at the end of each month from 1900 to 1919

	January	February	March	April	May	June	July	August	September	October	November	December	Average
1900	21,20,35,630	20,77,91,830	20,81,88,230	20,54,80,330	20,90,78,830	20,93,40,630	21,55,42,330	21,84,18,730	22,25,04,330	21,87,03,130	21,54,42,330	21,74,92,530	21,35,89,072
1901	21,99,87,734	21,87,98,534	22,18,12,134	22,34,60,434	21,44,25,934	21,51,11,334	21,29,98,934	21,06,43,834	20,50,98,734	20,29,51,234	20,28,07,234	20,23,95,134	21,25,20,934
1902	20,40,85,434	20,31,92,134	20,36,22,034	20,28,92,434	20,28,91,934	20,02,37,434	20,06,30,034	19,98,22,734	19,92,94,434	19,75,49,134	19,66,86,434	19,29,01,634	20,03,17,220
1903	19,36,68,834	19,18,57,434	18,63,35,034	18,61,10,434	18,55,35,134	18,45,13,534	18,28,39,234	18,09,00,134	17,82,75,334	17,48,74,134	17,26,12,034	17,12,45,434	18,23,72,226
1904	17,05,90,534	17,14,13,234	17,13,92,234	17,02,88,834	17,01,28,834	16,92,02,234	16,86,75,534	16,80,68,434	16,71,24,534	16,74,15,734	16,65,59,134	16,66,80,334	16,80,04,124
1905	16,56,86,034	16,50,97,034	16,81,55,234	16,96,78,334	17,01,08,833	16,91,70,033	16,87,33,833	16,90,88,933	16,41,52,033	16,35,08,733	16,20,23,533	16,21,03,333	16,55,33,836
1906	16,47,65,233	16,41,63,533	16,43,82,933	16,42,84,133	16,41,90,533	16,45,39,933	16,30,77,833	16,45,97,533	16,44,05,433	16,56,05,833	16,44,96,833	16,92,16,373	16,48,15,541
1907	16,70,39,833	16,69,61,333	16,49,16,833	16,44,30,033	16,33,50,333	16,20,02,233	15,95,10,733	15,67,65,633	15,57,57,133	15,41,50,733	15,45,78,433	15,33,09,133	16,02,29,356
1908	15,26,83,633	15,23,60,633	15,23,21,733	15,29,68,533	15,09,62,333	14,97,11,033	14,88,57,933	14,70,06,933	14,50,71,233	14,58,75,933	14,55,81,233	14,60,27,433	14,92,94,153
1909	14,62,96,333	14,51,40,433	14,43,66,433	14,81,15,333	15,45,33,533	15,63,40,533	15,61,30,433	15,68,91,233	15,61,94,133	16,06,73,333	15,73,62,433	16,32,26,733	15,59,89,991
1910	15,13,43,833	15,19,92,233	15,21,19,933	15,07,30,933	14,85,38,033	13,93,24,833	14,41,23,033	14,19,39,133	13,80,87,533	13,82,95,133	13,69,35,033	13,74,58,333	14,43,74,833
1911	13,59,26,633	13,50,93,733	12,78,49,733	12,68,10,433	12,59,30,833	12,57,15,833	12,34,37,733	12,29,56,033	12,23,07,833	12,18,91,433	12,15,05,033	12,15,61,033	12,58,92,850
1912	11,95,05,833	11,70,56,533	11,73,03,533	11,65,47,533	11,48,00,333	11,17,19,233	11,15,13,233	11,81,51,633	11,28,61,633	11,26,97,633	11,29,75,233	11,21,42,733	11,44,13,725
1913	11,13,78,333	11,16,39,733	11,20,29,433	11,11,54,933	10,96,73,833	10,76,05,033	10,67,01,533	10,59,10,133	10,51,73,233	10,45,25,833	10,37,00,133	10,36,85,033	10,77,64,706
1914	10,24,54,633	10,14,45,733	10,08,74,333	9,96,09,133	9,89,93,933	9,85,02,433	9,50,30,033	9,77,74,633	9,79,21,133	9,79,26,933	9,78,66,933	9,74,67,533	9,90,72,625
1915	9,74,81,350	9,75,24,850	9,72,99,850	9,66,97,850	9,57,88,950	9,50,89,450	9,22,03,750	8,96,81,050	8,86,53,650	8,94,49,150	8,88,13,050	8,81,29,750	9,30,66,975
1916	8,83,24,250	8,95,37,750	8,82,51,650	8,76,76,350	8,58,92,700	8,54,72,900	8,53,44,200	8,54,26,900	8,71,46,600	8,70,05,200	8,62,64,100	8,61,43,700	8,67,07,192
1917	8,51,13,200	8,39,65,400	8,30,41,000	8,06,95,000	7,95,85,200	7,95,65,200	7,73,78,300	7,70,58,700	7,65,89,900	7,71,19,000	7,69,28,900	7,65,06,400	7,94,37,178
1918	7,61,33,000	7,48,10,300	7,47,56,300	7,47,58,300	7,44,24,100	7,43,27,400	7,34,69,800	7,36,86,000	7,44,04,700	7,43,70,200	7,42,94,800	7,40,84,700	7,44,50,800
1919	7,53,72,625	7,73,70,425	8,17,23,775	8,10,74,000	8,10,20,800	8,08,33,900	8,03,15,700	7,96,14,800	7,84,97,200	7,76,41,200	7,57,21,500	7,43,57,800	7,86,78,644

DRAWINGS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 67 to 73]

The practice of drawing funds from India to meet the home charges by means of bills of exchange on India was inherited by the India Office from the East India Company. Council drafts, both bills and telegraphic transfers, are in normal times sold by the Secretary of State in London on Calcutta, Bombay, and Madras, primarily to meet his demands on India's behalf.

The tables in this section state the sterling amounts of the annual drawings of the Secretary of State on Calcutta, Bombay, and Madras (the three centres on which Council bills are drawn), and the total sum, with the highest, lowest, and average rate of exchange at which the bills and telegraphic transfers were sold, for each of the three cities. Shortly after the outbreak of war a system of "deferreds" payable 16 days after issue was introduced, and since then practically no "bills" have been sold, the sale being entirely of telegraphic transfers and "deferreds". Council drafts are now sold by competitive tender subject to a minimum rate fixed by the Secretary of State; this minimum rate was raised from 1s. 4d. till it stood at 1s. 6d. at the end of March 1919*. The tables also state the sums borrowed in England annually, and the payments of railway capital into the Home Treasury, less the withdrawals of such capital for each year. Until the outbreak of war the largest proportion of the drawings was generally on Calcutta; since then it has been on Bombay. In 1912-13, the percentages were Calcutta 51 and Bombay 33; in 1913-14, 42 and 41; in 1914-15, 37 and 42; in 1915-16, 38 and 39; in 1916-17, 35 and 45; in 1917-18, 32 and 54; and in 1918-19, 36 and 49, respectively.

Since 1871-72 the aggregate sterling amount of Council bills and telegraphic transfers, and the sums borrowed in sterling, have been as stated in the margin.

		Bills drawn on India.	Amount borrowed in England.	
		£	£	
Five years	1871-72 to 1875-76	60,766,339	8,728,002	The drawings of the Council bills and telegraphic transfers since 1901-02 have increased considerably. The amount of drawings reached £33,432,196 in 1906-07, which was then the record figure. In 1914-15 the amount fell very low to £7,748,111, but in 1916-17 it again rose to £32,998,095; in 1917-18 it surpassed the previous record of 1906-07 and amounted to £34,880,682; but in 1918-19 it fell to £20,946,314.
"	1876-77 to 1880-81	67,280,306	32,591,974	
"	1881-82 to 1885-86	75,184,356	21,147,968	
"	1886-87 to 1890-91	73,201,245	35,544,718	
"	1891-92 to 1895-96	76,725,897	30,336,000	
"	1896-97 to 1900-01	76,092,300	44,120,004	
"	1901-02 to 1905-06	116,890,851	31,989,546	
"	1906-07 to 1910-11	116,534,572	53,068,293	
"	1911-12 to 1915-16	112,121,711	24,355,103	
In the year	1915-16 . . .	20,354,517	7,000,000	
"	1916-17 . . .	32,998,095	2,000,000	
"	1917-18 . . .	34,880,682	64,927,000	
"	1918-19 . . .	20,946,314	..	

On rare occasions sterling bills on the Secretary of State are drawn and sold by the Government of India. During the exchange crisis of 1907-08, the Government of India had occasion to sell such bills which were paid by the India Office. The amounts were £8,035,000 in 1908-09 and £156,000 in 1909-10. Occasion again arose to sell sterling bills after the outbreak of war, the amounts being £8,707,000 in 1914-15, £4,893,000 in 1915-16, and £5,315,000 in 1918-19.

* The rates since March 1919 were as follows with the dates of introduction:—20d (13th May 1919); 22d (12th August 1919); 24d (15th September 1919); 26d (22nd November 1919); and 28d (12th December 1919).

DRAWINGS OF THE HOME GOVERNMENT.*

No. 43.—TOTAL AMOUNT of COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in INDIA
from 1862-63 to 1918-19

					Amount (in Rs. of bills paid in India)	Equivalent in £ sterling	Average rate of exchange
							s. d.
1862-63	..	..	..	..	5,93,66,040	5,916,885	1 11-920
1863-64	..	..	..	..	9,41,11,245	9,383,164	1 11-929
1864-65	..	..	..	..	7,18,53,742	7,156,832	1 11-905
1865-66	..	..	..	..	6,41,73,989	6,357,151	1 11-774
1866-67 (11 months)	..	..	..	..	5,93,62,533	5,727,647	1 11-157
1867-68	..	..	..	..	3,82,04,778	3,708,445	1 11-296
1868-69	..	..	..	..	4,60,34,000	4,434,268	1 11-118
1869-70	..	..	..	..	5,88,03,300	5,701,081	1 11-268
1870-71	..	..	..	..	9,70,81,700	9,143,618	1 10-604
1871-72	..	..	..	..	9,95,64,000	9,560,925	1 11-047
1872-73	..	..	..	..	15,05,74,000	14,313,863	1 10-815
1873-74	..	..	..	..	14,26,34,000	13,280,806	1 10-347
1874-75	..	..	..	..	11,99,92,000	11,109,975	1 10-221
1875-76	..	..	..	..	14,50,42,000	13,081,084	1 9-645
1876-77	..	..	..	..	14,49,37,183	12,379,977	1 8-499
1877-78	..	..	..	..	10,33,05,939	8,957,556	1 8-81
1878-79	..	..	..	..	17,46,53,700	14,507,741	1 7-936
1879-80	..	..	..	..	17,99,16,912	14,914,094	1 7-895
1880-81	..	..	..	..	18,20,57,000	15,142,215	1 7-961
1881-82	..	..	..	..	22,12,80,350	18,336,997	1 7-888
1882-83	..	..	..	..	18,41,52,593	15,018,030	1 7-572
1883-84	..	..	..	..	22,11,16,669	17,997,240	1 7-53
1884-85	..	..	..	..	16,02,84,912	12,921,332	1 7-347
1885-86	..	..	..	..	14,40,25,770	10,992,746	1 6-318
1886-87	..	..	..	..	16,73,82,750	12,177,688	1 5-467
1887-88	..	..	..	..	20,81,76,667	14,682,540	1 4-932
1888-89	..	..	..	..	22,01,14,532	15,030,970	1 4-389
1889-90	..	..	..	..	22,60,97,653	15,602,997	1 4-562
1890-91	..	..	..	..	19,09,46,300	14,320,700	1 5-999
1891-92	..	..	..	..	23,94,85,663	16,796,541	1 4-833
1892-93	..	..	..	..	26,97,74,959	16,890,283	1 3-026
1893-94	..	..	..	..	16,42,27,993	9,960,176	1 2-556
1894-95	..	..	..	..	28,88,40,624	15,770,533	1 1-100
1895-96	..	..	..	..	33,08,08,756	18,472,216	1 1-401
1896-97	..	..	..	..	25,22,78,574	15,170,546	1 2-433
1897-98	..	..	..	..	14,79,49,009	9,472,744	1 3-366
1898-99	..	..	..	..	28,37,56,671	18,883,879	1 3-972
1899-1900	..	..	..	..	27,93,49,118	18,703,761	1 4-069
1900-01	..	..	..	..	19,25,99,848	12,824,491	1 3-981
1901-02	..	..	..	..	(a) 27,83,43,720	(a) 18,535,842	1 3-982
1902-03	..	..	..	..	(a) 28,08,25,265	(a) 18,724,021	1 4-002
1903-04	..	..	..	..	(a) 35,70,61,845	(a) 23,874,458	1 4-047
1904-05	..	..	..	..	(a) 36,12,21,822	(a) 24,150,029	1 4-045
1905-06	..	..	..	..	(b) 47,69,87,098	(b) 31,886,063	1 4-042
1906-07	..	..	..	..	50,47,42,508	33,819,366	1 4-087
1907-08	..	..	..	..	(c) 23,57,39,190	(c) 15,746,693	1 4-031
1908-09	..	..	..	..	(c) 20,07,08,218	(c) 13,323,313	1 3-931
1909-10	..	..	..	..	(d) 41,73,27,302	(d) 27,886,592	1 4-037
1910-11	..	..	..	..	(d) 39,43,45,533	(d) 26,389,793	1 4-06
1911-12	..	..	..	..	(c) 40,16,66,865	(c) 26,917,514	1 4-083
1912-13	..	..	..	..	38,83,20,062	25,983,549	1 4-059
1913-14	..	..	..	..	(c) 46,59,75,774	(c) 31,200,757	1 4-069
1914-15	..	..	..	..	(c) 10,79,06,333	(c) 7,198,205	1 4-009
1915-16	..	..	..	..	(d) 31,05,45,471	(d) 20,800,257	1 4-082
1916-17	..	..	..	..	(d) 47,07,43,364	(d) 31,671,577	1 4-147
1917-18	..	..	..	..	(d) 50,72,42,176	(d) 34,865,798	1 4-496
1918-19	..	..	..	..	(e) 30,91,31,000	(e) 22,537,428	1 5-497

*Compiled from special returns

- (a) Includes amount drawn against the Gold Reserve Fund, Rs. 2,90,86,395=£1,939,093 in 1901-02, Rs. 39,45,000=£263,000 in 1902-03, Rs. 3,30,00,000=£2,200,000 in 1903-04, and Rs. 1,05,05,940=£700,396 in 1904-05
- (b) „ Rs. 7,31,45,000=£4,876,333 drawn against the Gold Reserve Fund and Paper Currency Reserve in 1905-06
- (c) „ amounts drawn against the Gold Standard Reserve, Rs. 78,94,856=£526,324 in 1907-08, Rs. 2,23,72,303=£1,491,487 in 1908-09, Rs. 2,98,25,000=£1,988,333 in 1911-12, Rs. 3,22,50,000=£2,150,000 in 1913-14, and Rs. 90,00,000=£600,000 in 1914-15
- (d) „ amounts drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000=£9,090,000 in 1909-10, Rs. 4,71,75,000=£3,145,000 in 1910-11, Rs. 23,58,49,000=£15,723,000 in 1915-16, Rs. 34,93,37,000=£23,289,000 in 1916-17, and Rs. 15,05,25,000=£10,035,000 in 1917-18
- (e) „ Rs. 21,51,96,000=£14,346,000 drawn against the Paper Currency Reserve in 1918-19

No. 41—BILLS (including TELEGRAPHIC TRANSFERS) DRAWN ON INDIA by the SECRETARY of STATE
in each month of the year, and the AVERAGE RATE of EXCHANGE during each year, from 1893-94 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL	Average rate of exchange according to the Finance and Revenue Accounts
	£	£	£	£	£	£	£	£	£	£	£	£	£	d.
1893-94 .	1,864,907	1,397,204	2,460,688	51,750	78,250	6,671	4,792	609,543	20,937	90,657	1,018,712	1,926,123	9,530,234	14 ^a 5 46
1894-95 .	1,867,823	2,218,788	1,365,572	1,242,788	1,557,489	977,582	1,182,171	1,117,346	1,027,524	1,234,160	1,598,181	2,915,678	16,995,102	13 ^a 100
1895-96 .	1,457,952	1,704,932	1,400,656	1,691,772	1,668,492	1,310,963	1,402,848	1,447,986	1,493,628	1,515,420	1,715,436	854,407	17,664,492	13 ^a 638
1896-97 .	1,850,702	1,691,053	1,958,173	1,630,376	1,183,232	1,099,806	1,470,546	471,824	670,954	1,109,647	1,315,768	1,074,466	15,526,547	14 ^a 450
1897-98 .	865,116	802,892	930,494	949,511	641,619	63,255	..	..	793,581	931,889	1,519,916	2,007,804	9,506,077	15 ^a 406
1898-99 .	2,054,022	1,959,580	1,370,054	1,281,887	696,337	1,228,514	1,214,667	1,198,451	1,776,571	1,912,316	1,892,381	2,107,597	18,692,377	15 ^a 978
1899-1900	1,318,143	1,034,102	1,627,680	1,317,765	1,156,426	1,703,315	2,643,284	1,468,925	1,211,416	2,733,226	1,298,593	1,554,547	19,067,022	16 ^a 007
1900-01 .	551,095	685,271	1,026,471	801,530	563,478	616,737	660,137	1,091,049	1,141,511	1,951,904	1,984,992	2,226,402	13,300,277	15 ^a 973
1901-02 .	1,432,677	2,054,988	1,003,686	246,979	695,103	952,327	1,381,310	1,815,705	1,821,279	2,866,939	2,360,129	2,107,949	18,539,071*	15 ^a 967
1902-03 .	1,197,875	1,037,604	997,571	1,234,250	1,265,897	866,734	1,147,153	1,485,561	1,634,853	2,480,040	2,789,301	2,359,108	18,499,947*	16 ^a 002
1903-04 .	1,396,176	1,843,875	1,588,953	1,718,891	1,420,706	1,534,288	1,721,436	1,489,803	1,784,344	3,775,057	3,369,324	2,216,450	23,859,303*	16 ^a 049
1904-05 .	1,606,966	1,449,610	1,506,378	1,474,676	1,535,117	1,490,482	1,635,002	2,900,464	2,530,122	2,791,884	2,299,298	2,375,559	24,425,556*	16 ^a 045
1905-06 .	1,388,135	933,599	1,220,595	1,632,726	2,604,953	2,399,850	2,639,875	2,789,583	3,370,929	4,895,261	4,363,518	3,327,948	31,566,972*	16 ^a 042
1906-07 .	850,746	1,937,014	1,556,901	1,637,518	2,876,967	2,658,831	2,434,642	2,302,903	4,695,806	4,328,956	5,088,333	3,364,110	33,432,196†	16 ^a 084
1907-08 .	2,594,935	1,551,298	1,720,022	1,981,018	1,165,705	858,896	921,678	427,344	571,905	2,236,640	1,054,951	172,669	15,307,061‡	16 ^a 029
1908-09 .	66,834	62,764	169,810	186,847	262,217	1,431,012	1,258,798	431,160	2,361,187	4,196,550	2,104,894	1,883,553	13,915,429‡	15 ^a 964
1909-10 .	2,748,192	2,400,575*	2,039,575	1,753,652	694,056	608,644	1,421,231	1,960,933	3,218,559	2,335,258	2,555,215	5,960,696	27,416,586‡	16 ^a 041
1910-11 .	3,998,335	1,868,797	1,185,109	1,269,925	1,218,367	1,575,481	1,463,462	2,330,260	2,440,294	3,390,186	2,742,360	2,971,827	26,463,303*	16 ^a 050
1911-12 .	2,772,242	2,845,777	1,770,154	1,421,637	1,369,370	1,831,704	1,599,238	1,379,964	1,436,058	4,766,761	3,291,963	2,564,687	27,058,550‡	16 ^a 083
1912-13 .	1,814,664	1,883,186	1,401,649	1,555,414	1,606,169	1,546,175	1,909,890	2,600,920	3,229,734	3,585,227	2,964,281	1,660,467	25,759,706	16 ^a 053
1913-14 .	2,560,224	1,948,416	999,100	750,454	938,054	3,055,653	4,094,505	2,764,010	3,846,703	4,658,494	3,294,078	2,282,146	31,200,827‡	16 ^a 070
1914-15 .	1,750,990	462,187	448,451	441,711	479,831	149,056	287,524	210,165	186,563	205,883	1,210,876	1,913,970	7,748,111‡	16 ^a 004
1915-16 .	1,017,650	688,386	108,774	57,876	151,898	1,446,563	1,503,666	1,345,760	2,191,043	3,535,050	4,049,337	4,257,014	20,354,517‡	16 ^a 087
1916-17 .	1,205,191	1,978,014	937,187	805,992	1,033,661	1,001,326	2,280,003	7,122,969	5,688,110	4,008,505	3,146,310	3,290,827	32,998,085‡	16 ^a 148
1917-18 .	3,820,433	3,084,125	3,253,715	4,641,579	2,918,877	2,644,544	3,287,105	2,286,793	1,492,128	1,836,833	2,363,711	2,860,839	34,880,682 ^(a)	16 ^a 532
1918-19 .	3,547,951	4,412,738	3,772,631	3,905,399	2,293,519	1,671,937	1,315,889	26,250	..	..	..	..	20,946,314 ^(b)	17 ^a 544(c)

* Includes £1,399,993, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05, respectively.
† Includes £3,543,000 on account of Gold Reserve Fund; £1,335,333 on account of Paper Currency Reserve and £3,640,000 on account of Australian Gold. Differs from the Home Accounts by £40,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March. The figure also excludes £134,480 being allotments of the 25th March taken up in April 1906.
‡ Includes £3,320,000 on account of Australian Gold. Differs from the Home Accounts by £255,000 (£225,000—£400,000), £255,000 being Telegraphic Transfers against Australian Gold issued in March but taken in the Home Accounts for April 1907 and £400,000 representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1906. The figure also includes £134,480, being allotments of the 25th March 1906 which were taken up in April 1906.
§ Includes £236,824 drawn against Gold Standard Reserve. Differs from the Home Accounts for March 1908 by £225,000, representing Telegraphic Transfers issued against Australian Gold in March 1907 but taken in the Home Account for April 1907.
|| Includes amount drawn against Gold Standard Reserve, viz. £1,491,487 in 1908-09, £1,988,338 in 1911-12, £2,150,000 in 1912-14, and £600,000 in 1914-15.
¶ Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, viz. £9,090,400 in 1909-10, £15,723,292 in 1915-16 and £23,290,235 in 1916-17.
** Includes £3,145,000 drawn against Gold Standard Reserve and Paper Currency Reserve, of which £48,746 represents gain by exchange in transit.
(a) Includes £10,050,718 drawn through Gold Standard Reserve and Paper Currency Reserve, of which £48,746 represents gain by exchange and the six British Exchange Banks.
(b) Excluding the amount of special Sales stated in foot note (b) the average rate was 17-838.

No. 45.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on CALCUTTA, BOMBAY, and MADRAS, with the drawing rates; the PAYMENT of RAILWAY CAPITAL into the HOME TREASURY, less WITHDRAWALS in ENGLAND; and the SUMS BORROWED in ENGLAND; in each year from 1893-94 to 1918-19

	EXCHANGE PER RUPEE (IN PENCE)*													TOTAL AMOUNT	Payment of Railway Capital into the Home Treasury, less with- drawals in England	Borrowed in England
	Calcutta	Bombay	Madras	CALCUTTA			BOMBAY			MADRAS			India average			
	Average	High- est	Low- est	Average	High- est	Low- est	Average	High- est	Low- est	Average	High- est	Low- est	India average			
	£	£	£											£	£	£
1893-94	4,218,059	4,347,740	964,435	14½	16	13½	14½	16½	13½	14½	16	13½	14.546	9,530,234	-658,936	13,436,000
1894-95	9,618,006	5,347,234	1,939,862	13	13½	12	13	13½	12½	13	13½	12½	13.100	16,905,102	-526,686	9,000,000
1895-96	9,354,322	6,154,658	2,155,512	13½	14½	13	13½	14½	13½	13½	14½	13	13.638	17,664,492	-62,337	2,000,000
1896-97	9,061,743	4,607,223	1,857,581	14½	15½	13½	14½	15½	13½	14½	15½	13½	14.450	15,526,547	1,256,400	3,900,000
1897-98†	4,589,230	3,292,033	1,624,814	15½	16½	14½	15½	16½	14½	15½	16½	14½	15.406	9,506,077	-348,550	9,500,000
1898-99	8,062,116	8,366,517	2,263,744	15½	16½	15½	16	16½	15½	16½	16½	15½	15.978	18,692,377	-577,015	9,797,654
1899-1900	11,001,873	5,005,464	3,059,685	16	16½	15½	16	16½	15½	16	16½	15½	16.067	19,067,022	-1,014,163	6,500,000
1900-01	7,731,361	2,764,513	2,804,403	16	16½	15½	15½	16½	15½	16	16	16	15.973	13,300,277	49,171	14,422,350
1901-02	9,620,623	6,310,920	2,607,528	15½	16	15½	15½	16½	15½	16	16½	15½	15.987	18,539,071	741,962	6,009,500
1902-03	10,415,090	5,216,589	2,868,268	15½	16	15½	16	16½	15½	16	16½	15½	16.002	18,499,947	-91,264	5,000,000
1903-04	11,150,944	10,046,590	2,661,769	16	16½	15½	16½	16½	15½	16	16½	15½	16.049	23,859,303	-1,856,216	3,500,000
1904-05	12,495,784	9,476,987	2,432,787	16	16	15½	16	16½	15½	16	16½	16	16.040	24,425,558	370,190	3,000,000
1905-06†	18,064,699	9,922,233	3,580,021	16	16½	15½	16	16½	15½	16	16½	16	16.042	31,566,972	-1,217,250	14,480,446
1906-07	19,067,726	10,205,292	4,159,078	16	16½	15½	16	16½	15½	16	16½	16	16.084	33,432,196	-1,568,256	2,000,000
1907-08	7,764,215	5,187,284	2,355,562	16	16½	15½	16	16½	15½	16	16½	15½	16.029	15,307,061	-1,692,327	10,774,747
1908-09	5,890,507	5,287,062	2,737,857	15½	16	15½	15½	16	15½	15½	16	15½	15.964	13,915,416	1,290,048	11,342,653
1909-10	10,654,394	12,184,682	4,577,510	16½	16½	15½	16	16½	15½	16	16½	16	16.041	27,416,586	-1,423,402	15,069,873
1910-11	11,844,805	10,416,565	4,201,933	16	16½	15½	16	16½	15½	16	16½	16	16.066	26,463,303	-1,120,634	13,878,820
1911-12	13,005,264	10,244,816	3,808,470	16	16½	15½	16	16½	15½	16	16½	15½	16.083	27,058,550	-713,946	7,355,103
1912-13	13,225,244	8,603,000	3,931,462	16	16½	15½	16	16½	15½	16	16½	15½	16.058	25,759,706	-488,506	3,000,000
1913-14	13,242,070	12,959,691	4,998,466	16	16½	15½	16	16½	15½	16	16½	15½	16.07	31,200,827	2,759,071	
1914-15	2,892,758	3,242,482	1,612,871	16	16½	15½	16	16½	15½	16	16½	15½	16.004	7,748,111	23,638	7,000,000
1915-16	7,849,886	7,932,093	4,572,598	16	16½	15½	16	16½	15½	16	16½	15½	16.087	20,354,517	-1,027,270	7,000,000
1916-17	11,711,014	14,839,232	6,447,829	16	16½	15½	16½	16½	15½	16	16½	16	16.148	32,998,095	-410,329	2,000,000
1917-18	11,073,002	18,955,890	4,851,790	16½	17	16½	16½	17	16½	16½	16½	16½	16.532	34,880,682	-1,392,740	64,927,000 (a)
1918-19	7,559,320	10,328,182	3,058,812	17½	18	16½	17½	18	16½	17½	17½	17½	16.544	20,946,314	-2,14,195	

* Fractions below ½ have been omitted

† Exclusive of Transfer Fees and Miscellaneous Refunds

‡ Includes £1,870,000 on account of the sale-proceeds of India four per cent stock, and £2,000,000 advanced from H. M.'s Treasury under the "Indian Advance Act, 1879"

Note.—The figures in this table include drawings against Gold Standard and Paper Currency Reserves, the amounts of which are stated at the foot of table No. 44

(a) The figure represents British Government 5 per cent War Loan (1929-47) taken over by India

No. 46.—HIGHEST and LOWEST RATES of EXCHANGE (in pence)* on BILLS DRAWN by the

					1900-10		1910-11		1911-12		1912-13		1913-14	
					Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest
CALCUTTA														
April	..	..	..	..	16	$15\frac{3}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16
May	..	..	..	..	16	$15\frac{1}{8}$	16	$15\frac{3}{8}$	$16\frac{1}{8}$	16	16	16	16	16
June	..	..	..	..	16	$15\frac{1}{8}$	16	$15\frac{3}{8}$	16	$16\frac{1}{8}$	16	16	16	$15\frac{1}{8}$
July	..	..	..	..	16	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	$15\frac{1}{8}$
August	..	..	..	..	$15\frac{1}{8}$	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	$15\frac{1}{8}$
September	..	..	..	..	$15\frac{1}{8}$	$15\frac{3}{8}$	16	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
October	..	..	..	..	16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
November	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16	16	16
December	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16
January	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
February	..	..	..	..	16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
March	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{1}{8}$	16	16
BOMBAY														
April	..	..	..	..	16	$15\frac{3}{8}$	16	16	$16\frac{1}{8}$	16	16	16	16	16
May	..	..	..	..	16	$15\frac{1}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	16
June	..	..	..	..	16	$15\frac{1}{8}$	16	$15\frac{3}{8}$	16	$15\frac{1}{8}$	16	16	16	$15\frac{1}{8}$
July	..	..	..	..	$15\frac{1}{8}$	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	$15\frac{1}{8}$	$15\frac{1}{8}$
August	..	..	..	..	$15\frac{1}{8}$	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	$15\frac{1}{8}$
September	..	..	..	..	16	$15\frac{1}{8}$	16	16	16	16	16	16	$16\frac{1}{8}$	16
October	..	..	..	..	$16\frac{1}{8}$	16	16	16	16	16	16	16	$16\frac{1}{8}$	16
November	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	$16\frac{1}{8}$	16
December	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
January	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
February	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
March	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{1}{8}$	16	16
MADRAS														
April	..	..	..	..	16	$15\frac{1}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	16
May	..	..	..	..	16	16	16	$15\frac{1}{8}$	16	16	16	16	16	16
June	..	..	..	..	16	16	16	$15\frac{1}{8}$	16	$15\frac{1}{8}$	16	16	16	$15\frac{1}{8}$
July	..	..	..	..	16	$15\frac{1}{8}$	16	16	16	16	16	16	16	$15\frac{1}{8}$
August	..	..	..	..	16	$15\frac{1}{8}$	16	16	16	16	16	16	16	$15\frac{1}{8}$
September	..	..	..	..	16	$15\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
October	..	..	..	..	16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
November	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16	16	16
December	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	16
January	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
February	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
March	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{1}{8}$	16	16

* Fractions below $\frac{1}{8}$ have been omitted

SECRETARY of STATE for INDIA in each month from 1909-10 to 1918-19

1914-15		1915-16		1916-17		1917-18		1918-19		
Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	
										CALCUTTA
16	16	16	15½	16½	16¾	16½	16¾	18	16¾	April
16	15½	16	15½	16¾	16¾	16½	16¾	18	16¾	May
16	15½	15¾	15½	16¾	16¾	16½	16¾	18	16¾	June
16	15¾	15¾	15½	16½	16¾	16½	16¾	18	16¾	July
16	16	16	15½	16½	16¾	17	16¾	18	16¾	August
15¾	15½	16	15½	16¾	16¾	17	16¾	18	16¾	September
16	15½	16	16	16¾	16¾	17	16¾	18	16¾	October
15¾	15½	16	16	16½	16¾	17	16¾	..	..	November
15¾	15½	16	16	16½	16¾	17	16¾	..	..	December
16	15½	16	16	16½	16¾	17	16¾	..	..	January
16	15¾	16	16	16½	16¾	17	16¾	..	..	February
16	15½	16	16	16½	16¾	17	16¾	..	..	March
										BOMBAY
16	16	16	15½	16½	16¾	16½	16¾	18	16¾	April
16	15½	16	15½	16¾	16¾	16½	16¾	18	16¾	May
16	15½	15¾	15½	16¾	16¾	16½	16¾	18	16¾	June
16	15½	16	16	16½	16¾	16½	16¾	18	16¾	July
16	15½	15¾	15½	16½	16¾	17	16¾	18	16¾	August
15¾	15½	16	16	16½	16¾	17	16¾	18	17¾	September
16	15½	16	16	16¾	16¾	17	16¾	18	17¾	October
15¾	15½	16	16	16¾	16¾	17	16¾	18	18	November
16	15½	16	16	16¾	16¾	17	16¾	..	..	December
16	15½	16	16	16¾	16¾	17	16¾	..	..	January
16	16	16	16	16½	16¾	17	16¾	..	..	February
16	15½	16	16	16½	16¾	17	16¾	..	..	March
										MADRAS
16	16	16	15½	16½	16¾	16½	16¾	17¾	16¾	April
16	15½	16	15½	16¾	16¾	16½	16¾	17¾	16¾	May
16	15½	15¾	15½	16¾	16¾	16½	16¾	17¾	16¾	June
16	15½	15¾	15½	16½	16¾	16½	16¾	17¾	16¾	July
..	..	15¾	15½	16¾	16¾	16¾	16¾	17¾	16¾	August
15¾	15½	16	15¾	16¾	16¾	16¾	16¾	17¾	17¾	September
15¾	16½	16	16	16¾	16¾	16¾	16¾	17¾	17¾	October
16	15¾	16	16	16¾	16¾	16¾	16¾	..	..	November
15¾	15½	16	16	16½	16¾	16¾	16¾	..	..	December
15½	15½	16	16	16¾	16¾	16¾	16¾	..	..	January
16	15½	16	16	16½	16¾	16¾	16¾	..	..	February
16	15½	16	16	16½	16¾	16¾	16¾	..	..	March

COUNCIL BILLS

No. 47.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN and the AVERAGE RATE of EXCHANGE, in each month from 1909-10 to 1918-19

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	£	£	£	£	£	£	£	£	£	£
CALCUTTA										
April . . .	969,553	1,473,958	914,027	558,486	534,672	559,666	272,738	205,443	839,935	1,675,781
May . . .	572,298	613,483	836,285	842,284	373,213	142,321	202,778	468,031	826,960	9,007,683
June . . .	496,443	454,335	634,068	720,322	350,208	67,358	17,956	283,391	459,368	1,615,744
July . . .	788,349	735,669	688,507	910,808	498,816	123,252	16,625	318,954	2,278,382	1,064,661
August . . .	393,369	646,883	694,210	1,180,732	632,420	46,693	99,870	566,696	1,047,468	624,254
September . . .	272,064	1,123,322	1,328,783	1,123,780	2,184,874	43,607	897,768	674,355	809,983	730,367
October . . .	679,174	713,009	1,020,206	1,209,113	2,122,312	103,439	885,905	1,274,252	1,204,178	210,830
November . . .	731,079	1,218,056	689,197	1,681,121	1,247,354	57,588	305,672	2,566,333	726,866	..
December . . .	1,150,220	731,074	1,71,903	1,111,445	1,390,650	49,420	208,231	1,648,712	401,571	..
January . . .	1,189,930	1,451,844	2,779,639	1,962,442	1,945,449	110,010	1,302,647	1,554,423	422,866	..
February . . .	1,480,257	1,641,744	1,480,837	1,565,371	1,204,454	689,504	1,907,952	1,218,256	854,905	..
March . . .	1,932,498	1,041,958	1,247,602	389,340	758,248	899,901	1,711,744	832,166	1,200,830	..
BOMBAY										
April . . .	1,028,077	1,813,328	1,428,040	863,250	1,465,701	806,912	581,941	563,388	2,082,573	1,400,120
May . . .	1,255,691	849,045	1,401,241	739,105	1,114,733	172,438	217,580	597,336	2,732,645	1,897,041
June . . .	1,095,114	304,887	780,834	450,529	558,320	229,426	49,502	377,455	2,500,834	1,886,229
July . . .	727,669	272,367	491,117	430,564	84,161	93,375	16,667	121,287	2,031,135	2,264,598
August . . .	134,156	222,774	490,763	230,286	138,631	433,138	33,298	100,058	1,548,115	1,120,961
September . . .	254,100	191,751	227,625	259,433	419,764	83,699	214,791	115,321	1,406,269	925,014
October . . .	582,314	520,244	279,187	493,311	1,674,899	152,939	341,911	1,024,085	1,526,571	807,070
November . . .	1,034,944	883,826	519,697	598,679	1,323,241	84,910	532,247	3,606,431	1,047,708	26,250
December . . .	1,560,484	1,294,290	499,859	1,089,990	1,854,802	134,817	1,551,996	3,319,730	807,800	..
January . . .	820,776	1,565,697	1,703,775	1,183,047	1,957,391	94,875	1,714,852	1,847,152	1,143,466	..
February . . .	730,817	799,868	1,481,131	944,741	1,361,488	387,464	1,397,390	1,470,181	981,846	..
March . . .	2,930,534	1,689,479	941,507	719,765	1,006,560	568,489	1,279,488	1,696,827	1,126,828	..
MADRAS										
April . . .	750,562	711,049	430,175	414,918	568,851	384,412	162,972	436,360	397,924	472,050
May . . .	573,586	406,269	608,252	301,797	460,470	147,428	268,029	512,646	424,530	508,014
June . . .	448,013	425,887	364,252	230,798	90,572	151,607	40,918	276,340	293,513	270,658
July . . .	237,634	261,789	224,018	213,742	167,477	225,084	24,582	365,749	312,062	586,839
August . . .	166,531	348,710	184,397	195,091	167,003	..	18,760	366,907	323,295	548,304
September . . .	82,474	260,408	275,296	162,962	451,015	22,650	334,004	211,641	428,292	375,967
October . . .	159,743	221,209	299,840	207,466	297,294	31,146	275,580	481,666	556,357	297,990
November . . .	214,910	228,408	191,070	321,120	193,405	67,687	447,841	950,204	512,118	..
December . . .	477,855	423,921	224,256	428,299	601,251	2,328	370,816	719,670	282,757	..
January . . .	325,392	373,145	283,347	439,738	755,654	1,003	618,151	606,930	270,500	..
February . . .	344,141	300,748	329,995	464,169	728,136	133,908	743,994	457,873	517,201	..
March . . .	797,664	240,390	375,578	551,362	517,338	445,580	1,266,681	661,833	533,181	..

AVERAGE RATE OF EXCHANGE (IN PENCE)

CALCUTTA										
April . . .	15 $\frac{1}{2}$	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
May . . .	16	15 $\frac{1}{2}$	16	16	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$
June . . .	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16	15 $\frac{1}{2}$	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$
July . . .	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16	15 $\frac{1}{2}$	16	16	16	16 $\frac{1}{2}$	17
August . . .	15 $\frac{1}{2}$	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
September . . .	15 $\frac{1}{2}$	16	16	16	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$
October . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
November . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	..
December . . .	16 $\frac{1}{2}$	16	16	16	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
January . . .	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	16	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
February . . .	16	16	16 $\frac{1}{2}$	16	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
March . . .	16	16	16	16	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
BOMBAY										
April . . .	15 $\frac{1}{2}$	16	16	16	16	16	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
May . . .	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
June . . .	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
July . . .	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
August . . .	15 $\frac{1}{2}$	16	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
September . . .	16	16	16	16	16	15 $\frac{1}{2}$	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
October . . .	16	16	16	16	16	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$
November . . .	16	16	16	16	16	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	18
December . . .	16	16	16	16	16	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
January . . .	16	16	16 $\frac{1}{2}$	16	16	15 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
February . . .	16	16	16 $\frac{1}{2}$	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
March . . .	16	16	16	16	16	15 $\frac{1}{2}$	16 $\frac{1}{2}$	16 $\frac{1}{2}$	16 $\frac{1}{2}$	..
MADRAS										
April . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
May . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
June . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
July . . .	15 $\frac{1}{2}$	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
August . . .	15 $\frac{1}{2}$	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
September . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
October . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$
November . . .	16	16	16	16	16	16	16	16	16 $\frac{1}{2}$	..
December . . .	16 $\frac{1}{2}$	16	16	16	16	16	16	16	16 $\frac{1}{2}$	..
January . . .	16 $\frac{1}{2}$	16 $\frac{1}{2}$	16 $\frac{1}{2}$	16	16	16	16	16	16 $\frac{1}{2}$	..
February . . .	16	16	16 $\frac{1}{2}$	16	16	16	16	16	16 $\frac{1}{2}$	..
March . . .	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	16	16	16	16	16 $\frac{1}{2}$	..

No. 48.—COUNCIL BILLS AND TELEGRAPHIC TRANSFERS PAID IN CALCUTTA, BOMBAY, MADRAS
from 1862-63 to 1918-19

	AMOUNT IN (Rs.) OF BILLS PAID IN INDIA				EQUIVALENT IN £ STERLING				AVERAGE RATE OF EXCHANGE			
	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL
1862-63	3,78,88,540	1,87,37,000	27,40,500	5,93,66,040	3,762,377	1,880,746	273,762	5,916,885	1 11-832	2 0-09	1 11-975	1 11-920
1863-64	5,07,57,010	3,95,16,223	38,38,012	9,41,11,245	5,022,913	3,978,783	381,463	9,383,164	1 11-75	2 0-164	1 11-854	1 11-929
1864-65	4,28,11,294	2,56,32,552	[34,09,896	7,18,53,742	4,251,294	2,566,146	339,392	7,156,832	1 11-832	2 0-027	1 11-887	1 11-905
1865-66	4,16,49,989	1,83,20,000	42,04,000	6,41,73,989	4,110,347	1,831,022	415,782	6,357,151	1 11-695	1 11-087	1 11-736	1 11-774
1866-67	3,80,83,876	1,87,82,705	24,95,952	5,93,62,533	3,656,378	1,826,643	244,626	5,727,647	1 11-042	1 11-340	1 11-522	1 11-157
1867-68	2,67,98,178	91,06,400	23,00,200	3,82,04,778	2,596,751	887,647	224,047	3,708,445	1 11-256	1 11-394	1 11-376	1 11-296
1868-69	4,13,02,000	3,64,000	43,68,000	8,20,74,000	4,376,552	34,862	422,854	4,434,208	1 11-107	1 10-086	1 11-234	1 11-118
1869-70	5,23,44,500	...	64,58,800	5,88,03,300	5,075,552	...	625,529	5,701,081	1 11-271	...	1 11-244	1 11-268
1870-71	8,17,41,321	1,33,39,000	20,01,379	9,70,81,700	7,704,393	1,246,362	192,863	9,143,618	1 10-62	1 10-425	1 11-127	1 10-604
1871-72	7,79,68,000	1,96,47,000	16,49,000	9,95,64,000	7,484,738	1,916,824	159,363	9,560,925	1 11-03	1 11-063	1 11-194	1 11-047
1872-73	10,81,62,000	3,90,80,000	33,32,000	15,05,74,000	10,277,288	3,719,670	316,905	14,313,863	1 10-71	1 10-843	1 10-826	1 10-81
1873-74	11,51,42,609	2,68,62,391	6,29,000	14,26,34,000	10,717,323	2,504,185	59,298	13,280,806	1 10-33	1 10-25	1 10-5	1 10-347
1874-75	8,21,49,000	3,59,19,000	19,25,000	11,99,92,000	7,604,624	3,327,996	177,355	11,108,975	1 10-21	1 10-12	1 10-25	1 10-221
1875-76	9,04,59,000	5,15,56,000	30,27,000	14,50,42,000	8,148,722	4,688,520	273,842	13,081,084	1 9-61	1 9-68	1 9-71	1 9-645
1876-77	8,71,91,683	5,29,12,944	48,32,556	14,49,37,183	7,472,657	4,404,814	412,500	12,379,977	1 8-56	1 8-38	1 8-48	1 8-499
1877-78	7,40,26,594	2,81,51,500	11,27,845	10,33,05,939	6,420,772	2,439,272	97,412	8,957,556	1 8-81	1 8-79	1 8-72	1 8-81
1878-79	13,80,38,838	3,53,11,000	13,03,862	17,46,53,700	11,460,448	2,937,584	109,709	14,507,741	1 7-92	1 7-96	1 8-19	1 7-936
1879-80	13,93,24,785	3,88,53,116	17,39,011	17,99,16,912	11,555,478	3,215,111	143,505	14,914,094	1 7-90	1 7-86	1 7-8	1 7-895
1880-81	14,31,31,000	3,53,89,000	35,37,000	18,20,57,000	11,921,250	2,928,915	290,050	15,142,215	1 7-98	1 7-86	1 7-81	1 7-961
1881-82	14,80,75,813	7,13,54,537	18,50,000	22,12,80,350	12,271,235	5,911,859	153,903	18,336,997	1 7-88	1 7-88	1 7-96	1 7-883
1882-83	10,73,84,360	7,28,09,064	40,59,169	18,41,52,593	8,756,708	5,930,070	331,252	15,018,030	1 7-54	1 7-54	1 7-59	1 7-572
1883-84	12,35,77,969	8,51,47,000	1,23,92,000	22,11,16,669	10,057,519	6,929,054	1,010,667	17,997,240	1 7-53	1 7-53	1 7-57	1 7-53
1884-85	7,39,70,244	7,40,71,400	1,22,43,268	16,02,84,912	5,925,075	5,977,048	991,777	12,921,332	1 7-31	1 7-36	1 7-44	1 7-347
1885-86	8,13,24,554	5,20,93,557	1,01,07,659	14,40,25,770	6,223,260	3,999,169	770,311	10,992,746	1 6-25	1 6-42	1 6-29	1 6-318
1886-87	9,08,29,800	7,11,42,950	54,10,000	16,73,82,750	6,598,973	5,180,181	368,534	12,177,688	1 5-43	1 5-47	1 5-68	1 5-617
1887-88	9,77,35,327	9,44,14,771	1,60,26,569	20,81,76,667	6,894,600	6,687,655	1,130,225	14,682,540	1 4-93	1 4-923	1 4-925	1 4-932
1888-89	9,89,57,706	10,16,49,500	1,95,07,326	22,01,14,532	6,757,011	6,940,837	1,333,122	15,030,970	1 4-38	1 4-387	1 4-4	1 4-389
1889-90	12,74,33,390	6,75,18,239	3,10,96,924	22,60,37,653	8 799,201	4,607,061	2,136,730	15,603,997	1 4-56	1 4-59	1 4-49	1 4-562
1890-91	8,87,03,000	8,10,61,300	2,05,52,000	19,09,46,300	6,621,194	6,145,074	1,554,432	14,320,700	1 5-914	1 6-053	1 6-152	1 5-999
1891-92	13,78,25,572	7,54,98,800	2,61,61,291	23,94,85,663	9,643,711	5,313,466	1,839,364	16,796,541	1 4-793	1 4-890	1 4-974	1 4-833
1892-93	16,27,50,680	8,06,76,374	3,63,47,505	26,97,74,959	9,532,201	5,091,458	2,266,624	16,889,283	1 2-976	1 3-146	1 2-864	1 3-026
1893-94	7,29,05,492	7,30,73,710	1,72,87,331	16,42,27,993	4,436,865	4,480,975	1,042,336	9,960,176	1 2-606	1 2-326	1 2-47	1 2-556
1894-95	16,78,77,006	8,76,55,581	3,33,07,437	28,88,40,024	9,168,320	4,784,296	1,817,417	15,770,533	1 1-107	1 1-099	1 1-095	1 1-100
1895-96	17,25,35,428	11,84,08,355	3,98,64,972	33,08,08,755	9,809,790	6,669,235	2,262,491	18,742,216	1 1-64	1 1-519	1 1-62	1 1-401
1896-97	14,55,09,655	7,66,76,704	3,00,02,215	25,22,78,574	8,762,234	4,604,818	1,803,444	15,170,546	1 2-45	1 2-413	1 2-38	1 2-433
1897-98	7,54,76,531	4,69,81,321	2,54,91,157	14,79,49,009	4,827,066	3,026,991	1,618,687	9,472,744	1 3-349	1 3-463	1 3-24	1 3-366
1898-99	12,06,33,349	12,87,11,416	4,33,61,906	27,37,56,671	8,033,813	8,564,891	2,285,175	18,883,879	1 3-976	1 3-97	1 3-96	1 3-972
1899-1900	16,99,87,505	7,34,87,478	3,48,13,318	27,83,49,118	10,711,717	5,056,308	2,935,736	18,703,761	1 4-068	1 4-075	1 4-059	1 4-069
1900-01	11,07,11,058	4,10,20,858	4,08,67,832	19,25,99,848	7,871,163	2,734,134	2,719,144	12,324,441	1 3-979	1 3-997	1 3-968	1 3-981
1901-02	14,94,85,073	8,63,67,560	4,24,91,147	27,83,43,730(a)	9,961,507	5,756,145	2,822,190	18,535,942(a)	1 3-977	1 3-995	1 3-974	1 3-982
1902-03	15,41,22,571	8,64,58,700	4,12,43,994	28,08,25,265(c)	10,272,404	5,704,833	2,746,784	18,724,021(c)	1 3-966	1 4-021	1 3-984	1 4-002
1903-04	16,91,41,303	14,78,65,648	4,00,54,994	35,70,61,845(a)	11,808,793	9,890,451	2,675,214	23,874,458(a)	1 4-028	1 4-053	1 4-029	1 4-047
1904-05	18,38,36,058	14,17,02,699	3,56,82,165	36,12,21,822(a)	12,286,287	9,479,548	2,384,194	24,150,029(a)	1 4-039	1 4-055	1 4-036	1 4-045
1905-06	27,00,80,278	15,25,23,239	5,43,83,581	47,69,87,098(b)	18,054,161	10,199,041	3,832,861	31,886,068(b)	1 4-043	1 4-048	1 4-032	1 4-042
1906-07	29,19,00,672	14,98,19,268	6,30,22,368	50,47,42,508	19,559,005	10,014,787	4,215,574	33,819,366	1 4-081	1 4-091	1 4-053	1 4-087
1907-08	11,84,24,911	8,68,06,011	3,64,45,288	23,57,39,190(c)	7,902,718	5,410,883	2,433,044	15,746,693(c)	1 4-015	1 4-058	1 4-022	1 4-031
1908-09	8,67,99,834	7,48,80,919	4,00,38,305	20,17,08,218(c)	5,966,383	4,970,486	2,656,007	13,592,318(c)	1 3-834	1 3-931	1 3-927	1 3-851
1909-10	16,13,27,782	18,61,17,063	6,98,82,457	41,73,27,302(d)	10,782,171	12,439,410	4,665,011	27,886,592(d)	1 4-04	1 4-04	1 4-02	1 4-037
1910-11	17,61,76,923	15,55,60,059	6,25,99,551	39,43,66,533(d)	11,788,584	10,417,163	4,184,064	26,398,798(d)	1 4-058	1 4-07	1 4-039	1 4-06
1911-12	19,21,70,357	15,29,91,971	5,65,44,537	40,16,66,865(e)	12,788,975	10,251,975	3,786,564	26,917,514(e)	1 4-083	1 4-08	1 4-071	1 4-083
1912-13	20,07,00,825	12,82,34,068	5,93,55,179	38,83,20,062	13,426,885	8,582,799	3,973,865	25,983,549	1 4-056	1 4-06	1 4-060	1 4-059
1913-14	19,76,75,095	19,34,82,769	7,48,17,910	46,59,75,774(f)	13,235,310	12,856,584	5,008,863	31,200,757(f)	1 4-069	1 4-07	1 4-087	1 4-069
1914-15	4,11,87,556	4,60,06,971	2,07,01,804	10,78,66,336(g)	2,748,239	3,068,498	1,381,468	7,198,205(g)	1 4-01	1 4-007	1 4-015	1 4-008
1915-16	11,79,32,000	12,18,22,663	7,07,91,404	31,05,45,471(d)	7,903,329	8,164,131	4,742,797	20,810,257(d)	1 4-083	1 4-084	1 4-079	1 4-082
1916-17	16,83,43,732	20,92,08,000	9,21,89,632	47,01,41,364(d)	11,300,064	14,082,873	6,195,640	31,671,577(d)	1 4-142	1 4-15	1 4-137	1 4-147
1917-18	15,89,97,176	27,76,41,000	7,06,04,000	50,72,42,176(d)	10,944,421	19,041,192	4,880,085	34,865,798(d)	1 5-230	1 4-450	1 4-588	1 4-496
1918-19	11,354,59,000	15,01,41,900	4,55,31,000	30,91,31,900(e)	8,157,077	11,024,774	3,351,977	22,537,428(e)	1 5-255	1 5-62	1 5-684	1 5-497

(a) Includes amount drawn against the Gold Reserve Fund, Rs. 2,90,86,395 = £1,939,093 in 1901-02, Rs. 39,45,000 = £263,000 in 1902-03, Rs. 3,30,00,000 = £2,200,000 in 1903-04, and Rs. 1,05,05,940 = £700,396 in 1904-05.

(b) Includes amount drawn against the Gold Reserve Fund and Paper Currency Reserve, Rs. 7,31,45,000 = £4,876,333 in 1905-06.

(c) Includes amount drawn against Gold Standard Reserve, Rs. 72,94,556 = £526,324 in 1907-08, Rs. 2,29,72,305 = £1,491,457 in 1908-09, Rs. 2,98,25,000 = £1,988,333 in 1911-12, Rs. 3,22,50,000 = £2,150,000 in 1913-14, and Rs. 40,00,000 = £260,000 in 1914-15.

(d) Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000 = £9,090,000 in 1909-10, Rs. 4,71,75,000 = £3,145,000 in 1910-11, Rs. 23,58,49,000 = £1,572,000 in 1915-16, Rs. 34,93,37,000 = £2,289,000 in 1916-17, and Rs. 15,05,25,000 = £10,035,000 in 1917-18.

(e) Includes Rs. 21,51,96,000 = £14,340,000 drawn against Paper Currency Reserve.

WAYS AND MEANS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 76 TO 80]

In the early years of the period for which figures are given in table No. 49, the disbursements in London of the East India Company were met not only by the sale of bills but, to a considerable extent, by the realisation of commercial assets and by repayments of advances made on goods in India and China. These "ways and means" gradually declined and became extinct about 1850. Thereafter the Government was financed in England mainly by means of Council bills, supplemented by borrowing, by deposits made by railway companies against expenditure in India, and by occasional resort to remittances in gold or silver from India. There was no remittance of silver between 1871-72 and 1914-15. In 1915-16 silver was again remitted to the amount of £100,000 and in 1916-17 to the amount of about £67,000. There was no remittance of silver in 1917-18 and 1918-19. No gold was remitted between 1880-81 and 1899-1900; in 1900-01 a remittance of gold was made to the extent of nearly £4,000,000. The subsequent remittances of gold have been as follows: about a million in 1901-02, nearly half a million in 1902-03, about £4 millions in each of the years 1903-04 and 1904-05, nearly 1½ millions in 1905-06, about a quarter of a million each in 1906-07 and 1908-09, a third of a million in 1912-13, about half a million each in 1913-14 and 1914-15, and £2 millions in 1915-16. Since the outbreak of war large amounts have been received in England in repayment of advances made by the War Office in respect of expenditure incurred in India in connexion with expeditionary forces and other war services. The amounts so received were £9 millions in 1914-15, £16 millions in 1915-16, £39 millions in 1916-17, £69 millions in 1917-18, and £92 millions in 1918-19.

In the ten years from 1909-10 to 1918-19 the disbursements amounted to about £923 millions, and, on the other side, Council bills represented £255 millions, borrowings £55 millions, and the amount received in repayment of advances made in India on account of the Imperial Government £265 millions, these three items totalling £575 millions.

No. 49.—Disbursements in England and the Ways and Means by which they were met from 1834-35 to 1918-19

WAYS AND MEANS OF THE HOME GOVERNMENT*

No. 49.—DISBURSEMENTS in ENGLAND, from 1834-35 to 1918-19

	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts) †	WAYS AND MEANS BY WHICH THE					
		AMOUNTS RECEIVED IN ENGLAND					
		Realisation of commer- cial assets	In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1834-35 to 1838-39 (total)	26,402,929	9,619,268	6,645,403	374,310	8,873,066	20,000	...
1839-40 „ 1843-44 „	17,836,301	119,938	4,030,377	2,664,318	9,202,427	30,000	...
1844-45 „ 1848-49 „	20,014,588	1,967	3,073,088	757,737	12,110,701	...	...
1849-50	4,167,705	2,294	1,314,942	118,041	2,935,118	...	...
1850-51	3,862,558	...	694,533	186,033	3,236,458	...	...
1851-52	3,510,829	...	26	205,556	2,777,523	...	...
1852-53	3,796,802	...	...	116,160	3,317,122	...	...
1853-54	4,369,009	...	60	339,531	3,850,565	...	...
1854-55	4,272,589	...	...	90,352	3,669,678	...	412,021
1855-56	5,036,793	...	...	207,392	1,484,040	...	7,202
1856-57	4,983,849	...	...	184,684	2,819,711	...	...
1857-58	9,354,728	...	...	1,768,023	628,499	...	...
1858-59	13,470,617	...	...	136,501	25,901	...	...
1859-60	15,253,578	...	...	544,428	4,694	...	...
1860-61	10,646,185	...	...	1,003,160	797	...	...
1861-62	11,242,685	...	...	1,011,666	1,193,729	120,000	...
1862-63	10,863,137	...	...	306,938	6,041,576	...	...
1863-64	16,818,982	...	...	60,232	8,979,521	...	...
1864-65	9,480,062	...	...	106,881	6,789,473	...	...
1865-66	10,419,741	...	...	106,565	6,998,899	...	159,858
1866-67 (11 months)	10,924,952	...	...	169,575	5,613,746	...	...
1867-68	12,681,606	...	...	1,253,721	4,137,285	...	...
1868-69	13,661,553	...	...	4,526,730	3,705,741	...	...
1869-70	14,509,939	...	...	1,470,631	6,980,122	...	...
1870-71	13,523,477	...	...	229,748	8,443,509	...	...
1871-72	13,486,813	...	...	88,102	10,310,339	...	...
1872-73	13,831,718	...	...	195,558	13,939,095	403,040	...
1873-74	25,532,843	...	...	167,348	13,285,678	...	...
1874-75	14,480,644	...	...	132,570	10,841,615	...	...
1875-76	14,356,599	...	...	94,390	12,389,613	...	...
1876-77	15,696,371	...	...	131,710	12,695,799	...	...
1877-78	15,904,685	...	...	106,735	10,134,455	...	...
1878-79	18,749,736	...	...	495,126	13,948,565	1,516,193	...
1879-80	(a) 27,863,324	...	...	167,982	15,261,810	...	486,947
1880-81	17,958,319	...	...	274,107	15,239,676	...	...

* Compiled from the Home Accounts of the Government of India

† These disbursements include, besides ordinary expenditure, the amount of debt discharged, deposits and advances including investments on account of the Gold Standard and Paper Currency Reserves, and remittances on account of India including payments on account of silver purchased for India and of Bills of Exchange and Telegraphic Transfers on London sold in India. A reference to the next table should be made in this connection

(a) Includes £2,000,000 being an advance from His Majesty's Treasury under the Indian Advance Act, 1879

and the *WAYS and MEANS* by which they were met (in pounds sterling)

DISBURSEMENTS WERE MET

ON ACCOUNT OF INDIA									
Remitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remittances	Borrowed in England	Sale of stock in the public funds	Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on investments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellaneous receipts	Cash balance at end of the year
26,113	...	15,938,892	...	..				25,568,160	1834-35 to 1838-39
...	...	15,927,122	268,900	..				16,315,960	1839-40 to 1843-44
918,224	90,000	16,949,750	2,200,819	798,692				19,951,228	1844-45 to 1848-49
322,365	237,491	4,927,957	...	...				4,930,251	1849-50
...	385,017	4,512,041	...	...				4,512,041	1850-51
...	137,113	3,120,217	...	...				3,120,217	1851-52
...	208,029	3,641,311	...	...				3,641,311	1852-53
...	378,776	4,568,932	...	...				4,568,932	1853-54
...	2,457,840	6,629,891	..	...				6,629,891	1854-55
...	2,002,130	3,700,764	..	...				3,700,764	1855-56
...	1,589,945	4,504,240	..	...				4,594,240	1856-57
..	1,638,240	4,034,762	5,688,173	941,449				10,664,384	1857-58
...	4,888,899	5,061,301	6,887,114	..				11,938,415	1858-59
...	3,275,621	3,824,743	12,805,530	..				16,630,273	1859-60
...	3,434,593	4,438,550	4,664,605	..				9,103,155	1860-61
...	7,002,551	9,327,946	4,995,387	..				14,323,333	1861-62
...	3,429,822	10,378,336	...	..				10,378,336	1862-63
...	4,685,593	13,725,346	2,441,000	...				16,166,346	1863-64
...	1,902,325	8,798,679	...	...				8,798,679	1864-65
...	1,175,508	8,440,830	882,800	..				9,323,630	1865-66
882,302	2,807,427	9,473,050	2,731,901	..				12,204,951	1866-67 (11 months)
...	4,860,423	10,251,429	1,164,407	..				11,415,836	1867-68
...	4,087,914	12,320,385	1,534,140	..				13,854,525	1868-69
...	1,886,276	10,337,029	4,039,412	..				14,376,441	1869-70
571,193	2,268,660	11,513,110	2,423,856	...				13,936,966	1870-71
...	1,190,085	11,588,526	1,413,406	..				13,001,932	1871-72
...	-528,622*	14,009,071	..	..				14,009,071	1872-73
...	57,553	13,510,579	1,037,458	..				14,548,037	1873-74
...	-781,648*	10,192,537	5,070,839	..				15,263,376	1874-75
...	-1,210,174*	11,273,829	1,206,299	..				12,480,128	1875-76
...	-1,553,238*	11,274,271	6,216,168	..				17,490,439	1876-77
...	-312,956*	9,928,234	4,339,141	..				14,267,375	1877-78
...	-925,545*	15,034,339	3,746,940	..				18,791,004	1878-79
...	-457,556*	15,459,183	13,552,781	..				29,015,506	1879-80
...	-738,572*	14,775,211	5,037,244	...				19,816,161	1880-81

* The withdrawals exceeded the receipts to this extent

[Continued on next page]

		WAYS AND MEANS BY WHICH THE					
		AMOUNTS RECEIVED IN ENGLAND					
	Disbursements (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts)*	Realisation of commer- cial assets	In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1882-83	21,793,502	..	..	267,081	18,412,429(a)	..	..
1882-83	22,063,250	..	..	330,960	14,119,128	..	..
1883-84	18,724,622	..	..	371,594	17,599,805	..	..
1884-85	21,112,162	..	..	384,608	13,758,909	..	..
1885-86	19,074,130	..	..	1,036,077	10,292,692	..	..
1886-87	23,021,259	..	..	189,297	12,136,278	..	..
1887-88	17,382,835	..	..	186,568	15,358,577	..	..
1888-89	30,675,794	..	..	129,935	14,262,859	..	..
1889-90	17,366,312	..	..	148,029	15,474,496	..	..
1890-91	22,427,394	..	..	161,882	15,969,034	..	..
1891-92	19,156,320	..	..	168,632	16,093,854	..	..
1892-93	20,495,342	..	..	150,790	16,532,215	..	..
1893-94	23,426,483	..	..	147,327	9,530,235	..	..
1894-95	24,328,065	..	..	148,471	16,905,102	..	..
1895-96	18,894,013	..	..	170,979	17,664,492	..	..
1896-97	21,513,891	..	..	262,859	15,526,547	..	..
1897-98	19,140,204	..	..	180,506	9,506,077	..	..
1898-99	27,546,515	..	..	201,819	18,692,377	..	..
1899-1900	25,909,192	..	..	1,636,647	19,067,022	..	..
1900-01	34,869,343	..	..	2,287,982	13,300,277	..	3,967,362
1901-02	27,459,555	..	..	2,245,166	18,539,071(b)	..	1,001,995
1902-03	25,730,325	..	..	802,988	18,499,946(b)	..	497,207
1902-04	31,491,699	..	..	2,645,332	23,859,303(b)	..	3,997,128
1904-05	31,168,251	..	..	936,980	24,425,558(b)	..	4,090,388
1905-06	51,429,591	..	..	724,929	31,166,973(c)	..	1,400,309 (d)
1906-07	43,047,986	..	..	547,575	32,907,196(c)	..	250,000 (f)
1907-08	36,669,171	..	..	1,008,834	16,232,061(g)	..	..
1908-09	37,925,455	..	..	510,093	13,915,426(h)	..	239,950
1909-10	40,082,753	..	..	358,213	27,096,586(i)	..	..
1910-11	51,411,496	..	..	905,356	26,783,303(j)	..	..
1911-12	43,092,806	..	..	1,124,909	27,058,550(k)	..	..
1912-13	52,717,391	..	..	1,473,611	25,759,706	..	327,501
1913-14	45,274,314	..	..	1,644,409	31,200,827(l)	..	453,024
1914-15	36,381,615	..	..	10,318,602(m)	7,748,111(m)	..	604,754
1915-16	50,954,926	..	..	18,649,166(o)	20,354,517(p)	..	2,000,006 (q)
1916-17	126,148,183	..	..	41,487,381(r)	32,998,095(s)	..	..
1917-18	215,444,077	..	..	83,185,155(r)	34,880,682(t)	..	2
1918-19	261,251,918	..	..	105,670,540(r)	20,940,314(u)	..	..
TOTAL	2,095,568,476	9,743,467	15,758,429	302,554,123	977,041,176	2,089,233	19,896,654

* See footnote † on page 76

(a) Exclusive of £1,001,393 received on account of the Commission for the Reduction of Debt

(b) Include £1,939,093, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05 respectively

(c) Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve, and £3,240,000 on account of Australian Gold, but excludes £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March, and £13,480, being allotments of the 28th March taken up in April 1906

(d) Includes £1,000,000 on account of special Telegraphic Transfers sold against Gold in India

(e) Includes £2,895,000 on account of Australian Gold, £400,000, representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1902, and £13,480, being allotments of the 28th March taken up in April 1906. Excludes £925,000, being Telegraphic Transfers against Australian Gold issued in March 1907 but taken in the Home Accounts for April, 1907

(f) Special Telegraphic Transfers sold against Gold in India

(g) Includes £526,324 drawn against Gold Standard Reserve, and £925,000, representing Telegraphic Transfers issued against Australian Gold in March, 1907, but taken in the Home Accounts for April, 1907

(h) Includes £1,491,487 drawn against Gold Standard Reserve

(i) Excludes £320,000 on account of Telegraphic Transfers issued against Gold in transit from Egypt and Australia not included in the Home accounts for March 1910, but includes £8,090,000 and £1,000,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(j) Includes £320,000 issued against Gold in transit from Egypt and Australia and £600,000 and £2,545,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(k) Includes £1,988,333 drawn against Paper Currency Reserve

(l) Includes £2,150,000 drawn against Gold Standard Reserve

(m) Includes £600,172 appropriated to Gold Standard Reserve

(n) Includes £9,229,436 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces

and the WAYS and MEANS by which they were met (in pounds sterling)—continued

DISBURSEMENTS WERE MET

ON ACCOUNT OF INDIA			Borrowed in England	Sale of stock in the public funds	Gold Standard Reserve: Net sale proceeds of gold received from India, and dividends on invest- ments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellane- ous receipts	Cash balance at end of the year	
Remitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remit- tances								
..	—852,529*	17,826,981	2,455,647	..	..	..	..	20,286,662	2,620,909	1881-82
..	1,687,694	16,137,783	6,730,333	..	..	..	..	22,872,215	3,429,874	1882-83
..	—408,770*	17,562,629	1,841,001	..	..	..	..	19,407,969	4,113,221	1883-84
..	50,288	14,193,805	5,049,956	..	..	..	..	19,248,309	2,249,378	1884-85
..	5,151,537	16,480,306	5,071,031	..	..	..	..	21,551,337	4,726,585	1885-86
..	1,127,935	13,453,510	10,121,992	..	..	..	..	23,575,502	5,280,828	1886-87
..	2,457,559	18,002,704	..	..	..	..	..	18,002,704	5,900,697	1887-88
..	—724,490*	13,668,304	14,366,726	..	..	..	..	28,035,030	3,268,933	1888-89
..	—274,273*	15,348,252	4,161,000	..	..	..	..	19,500,252	5,402,873	1889-90
..	—2,166,345*	13,964,571	6,895,000	..	..	..	..	20,859,571	3,835,050	1890-91
..	—1,408,590*	14,843,896	4,600,000	..	..	..	..	19,443,896	4,122,626	1891-92
..	658,099	17,341,104	1,300,000	..	..	..	..	18,641,104	2,268,388	1892-93
..	—654,903*	9,022,659	13,436,000	..	..	..	..	22,458,659	1,300,564	1893-94
..	—522,948*	16,530,625	9 000,000	..	..	..	..	25,530,625	2,503,124	1894-95
..	—50,784*	17,784,687	2,000,000	..	..	..	..	19,784,687	3,393,798	1895-96
..	1,268,041	17,052,447	3,900,000	..	..	..	..	20,952,447	2,832,354	1896-97
..	—344,489*	9,342,094	9,500,000	..	..	..	..	18,842,094	2,534,244	1897-98
..	—533,811*	18,360,385	9,797,654	..	..	..	..	28,158,039	3,145,768	1898-99
..	—1,009,302*	19,594,367	6,500,000	..	..	..	..	26,094,367	3,330,943	1899-1900
..	52,355	19,607,976	14,422,350	..	..	..	1,600,000	35,630,326	4,091,926	1900-01
..	749,882	22,543,114	6,009,500	..	1,515,132	..	..	30,060,766	6,693,137	1901-02
..	—88,252*	19,711,889	5,000,000	..	93,085	..	..	24,804,974	5,767,786	1902-03
..	—1,349,257*	29,152,506	3,500,000	..	366,189	..	..	33,018,695	7,294,782	1903-04
..	383,408	29,836,334	2,600,000	..	1,299,716	..	..	34,136,050	10,262,581	1904-05
..	—1,214,522*	32,077,689	14,480,446	..	2,945,401	100,000	..	49,603,536	8,436,519	1905-06
..	—1,566,699*	32,138,072	2,000,000	..	3,353,481	1,076,726	1,650,000	40,218,279	5,606,812	1906-07
..	206,444	17,447,339	10,777,747	..	4,261,063	3,394,698	920,000	36,800,847	5,738,488	1907-08
..	4,070,405	18,735,874	11,342,053	..	7,893,845	2,668,910	..	40,640,682	8,453,715	1908-09
..	1,037,024	28,491,823	15,069,573	..	3,877,260	..	..	47,438,656	15,809,618	1909-10
..	1,174,244	28,862,903	13,878,920	..	11,034,403	..	..	53,776,226	18,174,348	1910-11
..	—711,916*	27,541,543	7,355,103	..	9,485,534	..	..	44,382,180	19,463,722	1911-12
..	—481,592*	27,079,226	3,000,000	..	11,364,076	1,600,000	..	43,043,302	9,789,633	1912-13
..	2,765,308	36,063,568	..	..	7,578,845	..	..	43,642,413	8,157,732	1913-14
..	44,044	18,715,811	7,000,000	..	9,421,208	1,000,000	..	36,137,019	7,913,236	1914-15
(e) 100,000	—1,017,839*	40,088,850	7,000,000	..	7,759,188	1,000,000	..	55,845,038	12,803,348	1915-16
(e) 67,204	—395,558*	74,137,122	(w) 2,000,000	..	20,190,568	28,389,138	..	124,736,828	11,391,993	1916-17
..	—1,381,899*	116,683,940	..	..	32,162,546	71,831,014	..	220,677,500	16,625,416	1917-18
..	—2,071,943*	124,544,911	..	..	32,428,975	102,000,833	367,000	259,342,328	14,715,826	1918-19
2,887,401	53,227,976	1,373,453,992	(x) 336,910,052	1,740,141	167,030,535	212,961,819	4,637,609	2,195,511,402	..	TOTAL

* The withdrawals exceeded the receipts to this extent

(o) Includes £16,006,932 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces and £6,115 on account of remittances of Indians in Hospitals

(p) Includes £7,574,188 appropriated to Gold Standard Reserve and £8,190,295 to Paper Currency Reserve

(q) Includes £2,000,000 as receipt from the Bank of England against deposit of gold in India

(r) Include on account of advances by the War Office in respect of expenditure in India in connection with Expeditionary Forces and other War Services £38,516,104 in 1916-17, £68,780,995 in 1917-18 and £92,252,827 in 1918-19

(s) Includes £4,334,537 appropriated to Gold Standard Reserve and £18,994,318 to Paper Currency Reserve

(t) Includes £1,422,740 appropriated to Gold Standard Reserve and £8,657,972 to Paper Currency Reserve

(u) Includes £14,346,369 appropriated to Paper Currency Reserve

(v) Represents receipt from the National Bank of Egypt in respect of rupees sent from India to Egypt

(w) Represents Temporary Loan from the Gold Standard Reserve

(x) The actual debt created amounted, however, to £346,227,171, the difference representing discount on loans which has been or is being discharged by means of a Sinking Fund. £174,372,010 of debt has been discharged in the same period, and the amount of Debt existing at the end of 1918-19 was £171,855,161

No. 50.—PARTICULARS of LARGE or EXCEPTIONAL PAYMENTS included in the DISBURSEMENTS in each year from 1834-35 to 1918-19

	Debt, permanent and temporary, discharged	Investments in the public funds	Cost of silver shipped to India	Purchase of gold to be held as a reserve to secure the payment of currency notes issued in India	Gold Standard reserve(a)	Paper Currency reserve	East Indian Railway, portion of the purchase money and redemption of debenture annuity, etc.	Eastern Bengal Railway, redemption of debenture stock annuity etc.	Purchase of the Oudh and Rohilkhand Railway	South Indian Railway debentures	Great Indian Peninsula Railway: redemption of liabilities	Reverse sterling bills paid in London	TOTAL
1834-35	£ 2,214,852	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ 2,214,852
1836-37	5,318,806	..	..	..	..	..	..	..	..	..	..	..	5,318,806
1838-39	1,771,850	700,884	..	..	..	..	..	..	..	..	..	..	2,472,734
1848-49	..	277,875	..	..	..	..	..	..	..	..	..	..	277,875
1849-50	..	479,887	..	..	..	..	..	..	..	..	..	..	479,887
1855-56	352,869	..	..	..	..	..	..	..	..	..	..	..	352,869
1857-58	900,000	..	1,031,033	..	..	..	..	..	..	..	..	..	1,931,033
1859-59	653,900	..	2,348,765	..	..	..	..	..	..	..	..	..	3,002,665
1859-60	2,123,000	..	3,636,082	..	..	..	..	..	..	..	..	..	5,759,082
1860-61	956,200	..	364,497	..	..	..	..	..	..	..	..	..	1,320,697
1861-62	1,301,800	..	735,005	..	..	..	..	..	..	..	..	..	2,036,805
1862-63	1,756,200	..	..	..	..	..	..	..	..	..	..	..	1,756,200
1863-64	7,968,500	..	..	..	..	..	..	..	..	..	..	..	7,968,500
1868-69	502,500	..	..	..	..	..	..	..	..	..	..	..	502,500
1869-70	501,300	..	..	..	..	..	..	..	..	..	..	..	501,300
1873-74	1,019,000	..	..	..	..	..	..	..	..	..	..	..	1,019,000
1876-77	500,000	..	..	..	..	..	..	..	..	..	..	..	500,000
1878-79	3,374,500	..	..	..	..	..	..	..	..	..	..	..	3,374,500
1879-80	2,609,500	..	..	..	..	..	9,565,939	..	..	..	..	..	12,175,439
1880-81	4,444,911	..	..	..	..	..	..	..	..	..	..	..	4,444,911
1881-82	5,717,328	..	..	..	..	..	586,300	..	..	..	..	..	6,303,628
1882-83	6,256,785	..	..	..	..	..	400,333	..	..	..	..	..	6,737,118
1883-84	1,290,031	..	..	..	..	..	510,310	55,942	..	..	..	..	1,856,202
1884-85	3,849,723	..	..	..	..	..	341,958	972,788	..	..	..	..	5,164,469
1885-86	1,006,200	..	..	..	..	..	544,991	541,054	..	..	..	..	2,092,245
1889-87	411,020	..	..	..	..	..	4,914,546(b)	..	..	..	..	..	5,325,566
1888-89	3,667,626	..	..	..	..	..	..	10,336,049	..	..	..	..	14,003,675
1889-90	912,865	..	..	..	..	..	..	..	..	..	..	..	912,865
1890-91	85,076	..	..	..	..	..	..	500,000	..	..	..	..	585,076
1891-92	1,390,262	..	..	..	..	..	..	31,000	86,100	..	..	..	1,507,362
1892-93	1,340	..	..	..	..	..	..	1,770,300	150,000	..	..	..	1,921,640
1893-94	4,735,015	..	..	..	..	..	..	729,000	520,200	..	..	..	6,001,215
1894-95	7,005,000	..	..	..	..	..	..	..	..	..	..	..	7,005,000
1895-96	2,001,600	..	..	..	..	..	..	..	..	..	..	..	2,001,600
1896-97	4,618,890	..	..	..	..	..	..	..	..	..	..	..	4,618,890
1897-98	1,002,802	..	..	..	..	..	..	..	..	..	..	..	1,002,802
1898-99	9,383,973	..	..	..	..	..	..	..	..	..	..	..	9,383,973
1899-1900	3,501,300	..	405,000	1,500,000	..	..	..	..	..	..	..	..	8,406,300
1900-01	5,000,000	..	5,649,924	100,000	..	..	..	..	..	..	5,022,350	..	16,072,374
1901-02	5,000,202	..	2,885	..	..	3,454,245	..	..	..	..	..	..	8,457,832
1902-03	5,368,800	..	285,000	..	..	356,085	..	..	..	..	..	..	6,000,885
1903-04	4,100,000	..	1,055,327	..	..	2,566,189	..	..	..	..	..	..	10,721,516
1904-05	3,002,200	..	1,540,378	..	..	2,000,112	..	..	..	..	..	..	9,542,690
1905-06	730,060	..	8,518,043	..	..	6,488,401	2,378,333(c)	..	..	..	..	..	17,834,837
1906-07	749,000	..	12,370,929	..	..	3,353,481	31,726	..	..	..	..	..	16,506,036
1907-08	634,738	..	4,516,255	..	..	4,576,164	69,698	..	..	..	..	..	9,706,855
1908-09	1,865,500	..	..	..	..	10,446,737	463,910	..	..	..	..	8,058,000	20,434,447
1909-10	6,179,400	..	..	..	..	9,426,550	1,000,000	..	..	..	..	156,000	16,761,950
1910-11	6,817,900	..	..	..	..	13,167,572	2,645,000	..	..	..	..	..	22,530,472
1911-12	7,276,200	..	..	..	..	9,889,188	1,088,333	..	..	..	..	..	19,163,716
1912-13	6,477,800	..	7,058,619	..	..	11,432,122	1,600,000	..	..	..	..	..	26,568,541
1913-14	1,781,200	..	4,528,036	..	..	10,709,546	..	..	..	..	..	..	17,018,802
1914-15	500,000	..	..	..	..	10,038,020	..	..	..	..	..	..	10,245,020
1915-16	7,909,000	..	983,200	..	..	10,549,067	8,100,295	..	..	..	..	8,707,000	32,354,562
1916-17	9,500,000	..	16,093,978	..	..	24,316,280	46,984,376	..	..	..	..	4,893,000	96,884,634
1917-18	500,162	..	13,492,012	..	..	33,586,240	79,266,406	..	..	..	..	..	126,844,822
1918-19	33,915,103	..	43,686,665	..	..	32,413,901(d)	1,15,583,468	..	..	..	..	5,186,000	230,738,924

(a) Invested in British funds and Treasury bills

(b) Includes £4,911,621 on account of redemption of annuity, etc., of the Sind, Punjab, and Delhi Railways

(c) Includes £1,233,333 invested in Consols and Exchange Bonds and £1,045,000 representing the transfer of gold at the Bank of England

(d) Includes £269,956 re-transferred to Home Treasury Balances in respect of profits on consage remitted in excess during 1917-18

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE

[FOR TABLES, SEE PAGES 82 TO 104]

Table No. 51 is a record, from the year 1835, of the minimum and maximum prices of standard silver in London during each month, the yearly value of silver coined in England, the imports and exports of silver into and from England, the annual sum of Council Bills, and the Bank of England average rate of discount.

Table No. 52 shows the prices of standard silver in London and of bar gold in India, ruling at or about the close of each fortnight; also the relative values of the two metals in London and India. The mint price in London of gold $\frac{1}{10}$ fine is £3-17-10½ per ounce troy, but as standard silver is $\frac{3}{4}$ fine, the comparative value per ounce of gold $\frac{3}{4}$ fine or £3-18-7 is divided by the market price of an ounce of standard silver, and thus the relative value of the two metals is obtained. In India up till June 1893, when the mints were closed to the coinage of silver for the public, the comparison was made between the price of a tola of bar gold and the rupee which itself weighs one tola (180 grains) and contains 165 grains of pure silver. Thus the rupee price of a tola of gold was multiplied by a fraction of which 165 was the numerator and the denominator the number of grains of pure gold per tola of bar gold, that is to say 179.1 up to the close of 1887, when the touch of the bar gold was 99½, and 180 from January 1888, from which month prices were quoted for gold of 100 touch. From the latter half of June 1893, when the mints were closed, the relative values in India have been calculated on the market prices of the two metals at Bombay, excluding the import duty levied on silver (5 per cent from 10th March 1894 to 24th February 1910 and 4 annas per ounce from 25th February 1910).

Table No. 53 shows the course of the prices of silver in London since January, 1899, the figures representing the average for each half month, and the variations are worked out on the basis of the price of silver on the 1st June, 1893, the month in which the mints were closed.

Table No. 54 shows the course of the rates of exchange in Calcutta since January, 1898, the figures representing the average for each half month, and the variations are also worked out on the basis of the rate of exchange on the 1st June, 1893, being taken as 100.

Table No. 55 shows from the year 1899, the course of exchange on London, the Bank of England rate of discount, and the Bank of Bengal rate of interest.

Table No. 56 shows, from the year 1899, the price of sovereigns (British and Australian) and the price per tola of uncoined gold (China leaf of 100 touch) in India.

Table No. 57 records the course of the price of bar silver in Bombay, inclusive of import duty, from 1899-1900.

Table No. 58 records the course of the rate of exchange between India and China, from 1899-1900.

Table No. 59 shows the price of Government Securities in Calcutta; table No. 60 of India Stock in London, and table No. 61 of Enfacé Rupee Paper in London.

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE*

No. 51.—MINIMUM AND MAXIMUM PRICE in LONDON of STANDARD

	January	February	March	April	May	June	July	August	September	October	November
1835 . . .	d. 59½	d. 60	d. 60	d. 59½	d. 59½	d. 59½—59¾	d. 59½	d. 59½	d. 59½	d. 59½	d. 59½
1840 . . .	60½—60½	60½	60½—60½	60½—60½	60½—60½	60½	60½—60½	60½—60½	60½—60½	60½—60½	60½
1845 . . .	59½	59½—59½	58½—59½	58½	58½—59½	59—59½	59½—59½	59½—59½	59½	59½—59½	59½—59½
1850 . . .	50½—59½	59½—59½	59½—59½	59½	59½	59½	59½—59½	59½	60—60½	60½—60½	60½—61½
1855 . . .	61½—61½	61½—61½	60½	60½	61½—61½	61½	61½—61½	61½	61½	61½	60—61½
1860 . . .	62—62½	62—62½	61½—62½	61½	61½	61½—61½	61½	61½—61½	61½	61½—61½	61½—61½
1865 . . .	61½—61½	61½—61½	61—61½	60½	60½—60½	60½—60½	60½—60½	60½—60½	60½—61	61½—61½	61½—61½
1870 . . .	60½—60½	60½—60½	60½—60½	60½—60½	60½—60½	60½—60½	60½—62	60½—60½	60½—60½	60½—60½	60½—60½
1875 . . .	57½—57½	57½—57½	57—57½	57½—57½	56½—57	55½—55½	55½—55½	55½—55½	55½—55½	56½—57½	56½—56½
1880 . . .	52½—52½	52—52½	51½—52½	51½—52½	52½—52½	52½—52½	52½—52½	52½—52½	52½—52½	51½—52½	51½—51½
1885 . . .	49½—50	48½—49½	49—49½	48½—49½	48½—50	49—49½	49½—49½	48½—49½	47½—48½	47½—47½	47½—47½
1890 . . .	44½—44½	43½—44½	43½—44½	43½—48	46—47½	46½—49	47½—50½	50½—54½	50—54½	48½—51½	46—48½
1894 . . .	30½—31½	27½—30½	27—27½	28½—29½	28½—29½	28½—28½	28½—28½	28½—30½	29½—30½	28½—29½	28½—29½
1895 . . .	27½—27½	27½—27½	27½—30	29½—30½	30½—30½	30½—30½	30½—30½	30½—30½	30½—30½	30½—31½	30½—30½
1896 . . .	30½—30½	30½—31½	31½—31½	30½—31½	30½—31½	31½—31½	31½—31½	30½—31½	30—30½	29½—30½	29½—30½
1897 . . .	29½—29½	29½—29½	28½—29½	28½—28½	27½—28½	27½—27½	26½—27½	23½—26½	23½—27½	25½—27½	26½—27½
1898 . . .	26½—26½	26½—26½	25½—26½	25½—26½	25½—26½	26½—27½	27—27½	27½—27½	27½—28½	27½—28½	27½—28½
1899 . . .	27½—27½	27½—27½	27½—27½	27½—28½	28—28½	27½—28	27½—27½	27½—27½	26½—27½	26½—26½	26½—27½
1900 . . .	27—27½	27½—27½	27½—27½	27½—27½	27½—27½	27½—28½	27½—28½	27½—28½	28½—29½	29½—30½	29½—29½
1901 . . .	27½—29½	27½—28½	27½—28½	26½—27½	27½—27½	27½—27½	26½—27½	26½—27½	26½—27	26½—26½	25½—26½
1902 . . .	25½—26½	25½—25½	24½—25½	23½—24½	23½—24	23½—24½	24½—24½	24½—24½	23½—24½	23½—23½	21½—23½
1903 . . .	21½—22½	21½—22½	22½—22½	22½—25½	24½—25½	24½—24½	24½—25½	25½—26½	26½—27½	27½—28½	26½—27½
1904 . . .	25½—27½	25½—27½	25½—20½	24½—25½	25½—25½	25½—26½	26½—27	26½—27	26—26½	26½—26½	26½—27½
1905 . . .	27½—28½	27½—28½	25½—27½	25½—26½	26½—27½	26½—27½	26½—27½	27½—28½	28—28½	28½—28½	28½—30½
1906 . . .	29½—30½	30½—30½	29—30½	29½—30½	30½—31½	29½—31½	29½—30½	29½—30½	30½—31½	31½—32½	32—33½
1907 . . .	31½—32½	31½—32½	30½—32½	30—30½	29½—31½	30½—31½	31—31½	31½—32½	31½—31½	27½—30½	26½—28½
1908 . . .	24½—27	25½—26½	25½—25½	24½—25½	24—24½	24½—25½	24½—24½	23½—24½	23½—24½	23½—24	22½—23½
1909 . . .	23½—24½	23½—24½	23½—23½	23½—24½	24½—24½	23½—24½	23½—23½	23½—24	23½—23½	23½—23½	23½—23½
1910 . . .	24—24½	23½—24½	23½—24½	24—24½	24½—24½	24½—24½	24½—24½	24½—24½	24½—24½	24½—26½	25½—26
1911 . . .	24½—25½	23½—24½	24—24½	24½—24½	24½—24½	24½—24½	23½—24½	24—24½	24½—24½	24½—24½	25—26½
1912 . . .	25½—26½	26½—27½	26½—27½	26½—28½	27½—28½	27½—28½	27½—28½	27½—28½	27½—29½	28½—29½	28½—29½
1913 . . .	28½—29½	27½—28½	26½—27½	26½—28½	27½—28½	26½—27½	26½—27½	27½—27½	27½—28½	27½—28½	26½—27½
1914 . . .	26½—26½	26½—26½	26½—27	26½—27½	25½—27½	25½—26½	23½—26½	23½—27½	23½—25½	22½—24½	22½—23
1915 . . .	22½—22½	22½—23½	23½—24½	23½—23½	23½—23½	22½—23½	22½—22½	22½—23½	23½—23½	23½—24½	24½—27½
1916 . . .	26½—27½	26½—27½	26½—28½	29—35½	32½—37½	30—32½	28½—31	30½—32	32½—32½	32½—32½	32½—35½
1917 . . .	36—37½	37½—38½	35½—37½	36½—37½	37½—38½	38—39½	39½—41½	40½—46	46—55	41½—48½	42½—44½
1918 . . .	43½—45½	42½—43½	42½—46	45½—46½	48½—49½	48½	48½	48½—49½	49½	49½	48½—49½

* Compiled from Messrs. Pixley and Abell's annual circular, the Prices Current of the Chambers of Commerce, of Calcutta and Bombay, and from special official returns

SILVER per Ounce in each MONTH from January 1835 to December 1918

December	Yearly average	Silver coin in England	Amount of bills drawn in England on the Government of India†	Export of silver from England to the East*	Import of silver into England	Import of silver into British India†	Average bank rate of discount	REMARKS
<i>d.</i> 59½	<i>d.</i> 59½	£ 146,665	£ 732,803	£ 2,036,167	£	£ 1,222,449	Between 4 and 5 p. c.	Extinction of United States National Debt; Bank of United States wound up owing to refusal of Congress to recharter it.
60½—60½	60½	207,900	1,439,525	1,841,335	No statistics of imports of silver obtainable before 1858	1,138,322	5 "	Misunderstanding with France. Treaty of London for settlement of Eastern Question.
59½—59½	59½	647,658	2,516,951	2,939,922		1,307,571	3 "	Railway mania. Sikh war.
61½	60¾	129,096	2,935,118	5,052,059		1,770,999	2½ "	Average of consols 90½.
61½	61¾	195,510	3,670,028	6,431,733		5,861,662	4½ "	Loan of £16 millions. Fall of Sebastopol.
61½—61½	61½	218,403	4,694	8,478,739	10,394,000	4,289,257	4½ "	Commercial Treaty with France.
61½—61½	61¾	501,732	6,789,473	3,598,058	6,980,000	13,465,271	4½ "	Close of American war.
60½—60½	60¾	336,798	6,980,122	1,579,473	10,649,000	17,749,825	3 "	Franco-Prussian war. Panics.
56½—56½	56½	594,001	10,841,614	3,714,404	9,506,757	2,309,561	3½ "	Heavy commercial failures. Large export of gold to Germany. Continued decline in price of silver.
51½—52	52½	761,508	15,261,810	6,135,520	6,827,471	3,644,104	2½ "	Consols touched 100½: reported existence of large quantities of gold in South India.
46½—47½	48½	720,918	13,758,909	8,010,925	9,377,001	8,257,507	2½ "	Suspension of the coinage of the Bland dollar recommended by the President of the United States.
47½—49½	47½	1,712,161	15,474,496	8,456,709	10,385,659	10,289,103	4½ "	Serious panics in London and New York. Extension of silver legislation in United States; the Treasury purchase being raised to 64,000,000 ounces annually. Great fluctuations in exchange.
27½—28½	28½	822,492	9,530,234	10,041,162	11,005,507	5,216,618	2½ "	Duty of 6% imposed on silver entering India. War between China and Japan.
29½—30½	29½	1,187,010	16,905,102	6,484,933	10,669,082	5,559,144	2 "	Speculation in South African Gold Mines. Large indemnity from China to Japan. Consols touched 108½. United States currency difficulties.
29½—30	30½	1,329,570	17,664,492	6,897,015	14,320,116	5,728,923	2½ "	Consols touched 114. Defeat of silver party in United States election. Extensive coinage of silver by Russia.
25½—27½	27½	941,886	15,526,547	7,223,397	18,032,091	8,832,930	2½ "	War between Turkey and Greece. Famine and plague in India. Gold standard adopted by Japan.
27½—27½	26½	1,269,180	9,506,077	5,949,285	14,677,799	6,037,039	3½ "	War between Spain and United States. Appointment of Indian Currency Committee. Indian Exchange steady at about 16d.
26½—27½	27½	1,544,400	18,692,377	7,742,829	12,729,989	6,348,926	3½ "	Boer War. 6% Bank rate in December. Consols touched 97½. Gold standard established in India and gold sovereigns gained legal tender at the rate of 15 rupees each.
29½—29½	28½	2,077,020	19,067,022	9,985,642	13,322,300	8,452,495	2½ "	Continuation of Boer War. Large coinage of rupees by Indian Government. Boer rebellion in China and military occupation by the allied Powers. Famine in India.
24½—25½	27½	860,508	13,300,277	9,018,419	11,501,978	8,663,623	3½ "	Death of Queen Victoria. Assassination of President McKinley. Continuation of Boer War. Combination of American smelters.
21½—22½	24½	1,099,890	18,539,071	7,565,305	9,764,296	8,489,924	3½ "	End of Boer War. Heavy fall in silver. War indemnity unsettled in China trade.
25—26½	24½	538,164	18,499,947	8,051,780	10,310,330	8,818,644	3½ "	Straits Settlements and Siam adopt Gold Standard. Large purchases by the Indian Government. United States of America buy for new Philippine coinage. Mexican Currency Commission.
27½—28½	26½	623,898	23,859,303	10,038,310	11,687,339	14,483,747	3½ "	Russo-Japanese War. Monetary reform in Mexico. Continued buying by Indian Government.
29½—30½	27½	316,206	24,425,558	8,643,405	12,992,014	8,212,730	3 "	Mexican mints closed to free coinage of silver. End of Russo-Japanese War. Internal troubles in Russia. Continued buying by Indian Government.
31½—32½	30½	1,821,798	31,566,973	15,565,334	17,288,063	19,180,050	4½ "	Heavy purchases by Indian Government. Large exports of dollars from Mexico. Resumption of purchases by United States Government. Straits exchange fixed at 24 per dollar.
21½—26½	30½	2,039,400	33,432,196	12,752,230	15,983,892	16,009,592	4½ "	Cessation of Indian buying. Sharp fall in silver. Financial crisis in United States of America. Bank rate 9%.
22—23½	24½	1,009,206	15,307,061	10,242,968	10,326,889	9,962,824	3 "	Large gold exports to Paris. General depression of trade. Political unrest in South Eastern Europe. Some improvement in trade. Good crops, especially of cotton in India.
23½—24½	23½	1,202,256	13,915,426	8,936,715	11,814,889	8,801,874	3½ "	Death of King Edward VII. Indian Import duty on silver increased from 5% ad valorem to 4 annas per ounce.
24½—25½	24½	2,606,670	27,416,586	8,648,443	14,100,310	7,375,115	3½ "	Strikes and Labour unrest in England. Rebellion in China. Italian war in Tripoli.
25½—25½	24½	2,264,130	26,463,303	9,865,796	14,293,747	8,475,525	3½ "	Establishment of Provisional Government in China. Indian Government purchased £6,000,000 silver. War between Turkey and Balkan States.
28½—29½	28½	2,610,432	27,558,550	14,345,474	16,778,304	12,878,114	3½ "	China Loan of £25,000,000. Indian Government bought £5,000,000 of silver. Failure of Indian Specie Bank. Civil War in Mexico.
25½—27½	27½	1,093,494	25,759,706	10,739,978	14,495,049	11,113,289	4½ "	Outbreak of Great European War and consequent disorganization of Money and Stock Markets. Record home coinage of Silver. Bank rate reached 10 per cent. in August.
22½—23½	25½	6,250,524	31,200,527	5,745,498	11,952,790	7,190,070	4 "	Continuation of Great War. Heavy coinage of silver, Home and abroad.
25½—27½	23½	7,815,437	7,748,111	3,828,168	10,760,161	5,559,844	5 "	Continuation of Great War. The United States declare war against Germany.
35½—37	31½	8,378,465	20,354,517	4,891,978	13,617,650	13,029,764	5½ "	Armistice with Enemy Countries signed on 11th November. Surrender to Allies of Enemy Fleets, Armies etc. Serious political unrest in Russia and Germany. Pittman Silver Act passed in the United States.
42½—43½	40½	4,088,778	32,998,095	2,544,485	8,466,594	16,225,677	5½ "	
48½—48½	47½	9,252,549	34,880,682	(b)	8,074,005(a)	34,857,739	5 "	

* The figures from 1835 to 1850 include exports from England as well as other countries; from 1851 to 1875 from Southampton only; from 1876 shipments via Southampton, Venice, and Marseilles.

† The figures represent the value of the imports of silver coin and bullion registered in the calendar year, but those prior to 1901 are for the official year.

‡ For the year ended the 30th April from 1835 to 1866 and the 31st March from 1907 onwards.

(a) Figures for ten months, January to October, for which statistics are available.

(b) No exports to the East in ten months, January to October, for which information is available.

PRICES AND EXCHANGE

No. 52.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ;

		IN LONDON		IN INDIA				IN LONDON		IN INDIA	
		Price of standard silver (999 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3.18.7]*	Price per tola of bar gold of 999 touch [one tola of gold containing 170.1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]			Price of standard silver (999 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3.18.7]*	Price per tola of bar gold of 999 touch [one tola of gold containing 170.1 grains fine] (a)	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]
1865		s. d.		Rs. a.		1880		s. d.		Rs. a.	
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 1½	15.3	16 5	15.02	January	{ 1st	4 4½	18.02		
	{ 2nd	5 1½	15.33	16 5	15.02		{ 2nd	4 4½	17.94		
February	{ 1st	5 1½	15.33	16 5	15.02	February	{ 1st	4 4½	18		
	{ 2nd	5 1½	15.33	16 5	15.02		{ 2nd	4 4	18.13		
March	{ 1st	5 1	15.36	16 5	15.02	March	{ 1st	4 3½	18.17		
	{ 2nd	5 1	15.45	16 5	15.02		{ 2nd	4 4½	18.11		
April	{ 1st	5 0½	15.55	16 5	15.02	April	{ 1st	4 4½	18.06		
	{ 2nd	5 0½	15.55	16 5	15.02		{ 2nd	4 4½	18.00		
May	{ 1st	5 0½	15.52	16 5	15.02	May	{ 1st	4 3½	18.06		
	{ 2nd	5 0½	15.67	16 5	15.02		{ 2nd	4 4½	18.11		
June	{ 1st	5 0½	15.55	16 5	15.02	June	{ 1st	4 4½	18.02	19 6	17.85
	{ 2nd	5 0½	15.55	16 5	15.02		{ 2nd	4 4½	17.83		
July	{ 1st	5 0½	15.58	16 5	15.02	July	{ 1st	4 4½	17.94		
	{ 2nd	5 0½	15.52	16 5	15.02		{ 2nd	4 4½	17.85		
August	{ 1st	5 0½	15.52	16 5	15.02	August	{ 1st	4 4½	17.91		
	{ 2nd	5 0½	15.49	16 5	15.02		{ 2nd	4 4½	17.96		
September	{ 1st	5 0½	15.52	16 5	15.02	September	{ 1st	4 4½	17.96		
	{ 2nd	5 0½	15.52	16 5	15.02		{ 2nd	4 4½	18.09		
October	{ 1st	5 1½	15.41	16 7	15.14	October	{ 1st	4 4½	17.98		
	{ 2nd	5 1½	15.41	16 7	15.14		{ 2nd	4 3½	18.17		
November	{ 1st	5 1½	15.39	16 7	15.14	November	{ 1st	4 3½	18.20		
	{ 2nd	5 1½	15.27	..	..		{ 2nd	4 3½	18.24		
December	{ 1st	5 1½	15.33	16 7	15.14	December	{ 1st	4 3½	18.17		
	{ 2nd	5 0½	15.31	16 7	15.14		{ 2nd	4 3½	18.22		
1870						1885					
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 0½	15.58	16 5½	15.05	January	{ 1st	4 1½	18.93	20 2	18.54
	{ 2nd	5 0½	15.58	16 5½	15.05		{ 2nd	4 1½	19.1	20 1	18.48
February	{ 1st	5 0½	15.58	16 5½	15.05	February	{ 1st	4 1½	19.17	20 4	18.65
	{ 2nd	5 0½	15.52	16 5½	15.05		{ 2nd	4 1½	19.19	20 5	18.71
March	{ 1st	5 0½	15.55	16 5½	15.05	March	{ 1st	4 1	19.24	No information	
	{ 2nd	5 0½	15.58	16 10½	16.34		{ 2nd	4 1	19.24	20 10	19
April	{ 1st	5 0½	15.38	16 10½	15.34	April	{ 1st	4 0½	19.29	20 10	19
	{ 2nd	5 0½	15.62	16 13	15.48		{ 2nd	4 1½	19.05	20 10	19
May	{ 1st	5 0½	15.49	16 13	15.48	May	{ 1st	4 1½	19.05	20 6	18.71
	{ 2nd	5 0½	15.62	16 13	15.48		{ 2nd	4 1½	19.17	20 6	18.77
June	{ 1st	5 0½	15.58	16 13	15.48	June	{ 1st	4 1½	19.17	20 8	18.80
	{ 2nd	5 0½	15.58	16 13	15.48		{ 2nd	4 1½	19.17	20 8	18.89
July	{ 1st	5 0½	15.58	16 13	15.48	July	{ 1st	4 1½	19.15	20 8	18.89
	{ 2nd	5 0½	15.52	16 14½	15.57		{ 2nd	4 1½	19.17	20 8	18.89
August	{ 1st	5 0½	15.55	16 14½	15.57	August	{ 1st	4 1½	19.22	20 8½	18.91
	{ 2nd	5 0½	15.68	17 —	15.66		{ 2nd	4 0½	19.44	20 10	19
September	{ 1st	5 0½	15.58	17 —	15.66	September	{ 1st	3 11½	19.72	20 12	19.12
	{ 2nd	5 0½	15.65	17 —	15.66		{ 2nd	3 11½	19.85	20 13½	19.3
October	{ 1st	5 0½	15.62	17 —	15.66	October	{ 1st	3 11½	19.85	21 1½	19.43
	{ 2nd	5 0½	15.57	17 —	15.66		{ 2nd	3 11	20.06	21 1	19.4
November	{ 1st	5 0½	15.55	17 —	15.66	November	{ 1st	3 11½	19.85	21 1	19.4
	{ 2nd	5 0½	15.57	17 —	15.66		{ 2nd	3 11½	19.88	21 3½	19.55
December	{ 1st	5 0½	15.58	17 —	15.66	December	{ 1st	3 11½	19.96	21 3½	19.55
	{ 2nd	5 0½	15.58	17 —	15.66		{ 2nd	3 10½	20.12	21 6	19.69
1875						1890					
FORTNIGHT						FORTNIGHT					
January	{ 1st	4 9½	16.36	17 6	16	January	{ 1st	3 8½	21.13	22 7½	20.69
	{ 2nd	4 9½	16.4	17 5	15.94		{ 2nd	3 8½	21.13	22 10	20.74
February	{ 1st	4 9½	16.4	17 6	16	February	{ 1st	3 7½	21.57	22 14	20.97
	{ 2nd	4 9½	16.43	17 6	16		{ 2nd	3 8	21.43	22 10	20.74
March	{ 1st	4 9½	16.5	17 13	16.4	March	{ 1st	3 7½	21.49	23 —	21.08
	{ 2nd	4 9½	16.5	17 13	16.4		{ 2nd	3 7½	21.49	23 1	21.13
April	{ 1st	4 9	16.53	17 10	16.23	April	{ 1st	3 9	20.95	22 14	20.97
	{ 2nd	4 9	16.5	17 10	16.23		{ 2nd	3 10½	20.25	22 8	20.62
May	{ 1st	4 8½	16.59	17 12	16.35	May	{ 1st	3 11½	19.91	22 —	20.16
	{ 2nd	4 8½	16.59	17 12	16.35		{ 2nd	3 10½	20.25	22 —	20.16
June	{ 1st	4 7½	16.91	17 13	16.4	June	{ 1st	3 11½	19.75	21 9	19.77
	{ 2nd	4 7½	16.91	17 13	16.4		{ 2nd	3 11½	19.75	21 2	19.36
July	{ 1st	4 7½	16.93	17 10	16.23	July	{ 1st	4 2	18.86	21 2	19.36
	{ 2nd	4 8	16.83	17 10	16.23		{ 2nd	4 2	18.86	20 —	18.33
August	{ 1st	4 8½	16.76	17 10	16.23	August	{ 1st	4 3½	18.36	19 5	17.7
	{ 2nd	4 8½	16.65	17 10	16.23		{ 2nd	4 6½	17.30	18 10	17.07
September	{ 1st	4 8½	16.61	17 9	16.17	September	{ 1st	4 5½	17.68	18 15½	17.39
	{ 2nd	4 8½	16.63	17 9	16.17		{ 2nd	4 2	18.86	19 14	18.21
October	{ 1st	4 9	16.53	17 8	16.12	October	{ 1st	4 1½	19.05	20 4	18.56
	{ 2nd	4 9	16.53	17 8	16.12		{ 2nd	4 0½	19.44	21 2	19.36
November	{ 1st	4 8½	16.5	17 10	16.23	November	{ 1st	3 11½	19.91	21 6	19.59
	{ 2nd	4 8½	16.5	17 10	16.23		{ 2nd	4 0½	19.34	21 2	19.36
December	{ 1st	4 8½	16.5	17 12	16.35	December	{ 1st	4 1	19.24	21 8	19.71
	{ 2nd	4 8½	16.8	..	..		{ 2nd	4 —	19.65	21 4	19.48

NOTE.—On the 26th June 1893 the mints were closed to the coinage of silver for the public and from that date the relative value of gold and silver in India ceased to be derivable from the rupee price of gold.

* The exact amount is £3.18.6.99, but for convenience £3.18.7 has been adopted. It represents the equivalent of gold 11½ fine (the silver standard) derived from the mint price of £3.17.10½ per ounce for gold 11½ fine (the gold standard).

(a) From January 1888, the figures represent the price of bar gold of 100 touch at or about the close of each fortnight, as given in the "Current Quotations," published by the Chamber of Commerce, Bombay. Previously, the touch was 904.

PRICE of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1918*

		IN LONDON		IN INDIA					IN LONDON		IN INDIA		
		Price of standard silver (1/16 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt betterness or 2/20 fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver (1/16 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt betterness or 2/20 fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold
		s. d.		R. a.	R. a.			s. d.			R. a.	R. a.	
1895							1898						
FORTNIGHT							FORTNIGHT						
January	1st	2 3 1/2	34-69	29 15	87 14	33-96	January	1st	2 2 1/2	35-25	24 5	69 5	34-93
	2nd	2 3 1/2	34-37	30 5	87 14	34-25		2nd	2 2 1/2	36-1	24 6	69 5	35-02
February	1st	2 3 1/2	34-53	29 10	88 7	33-36	February	1st	2 1 1/2	36-53	24 3	68 3	35-32
	2nd	2 3 1/2	34-21	29 8	88 5	33-26		2nd	2 1 1/2	36-80	24 2 1/2	68 2	35-31
March	1st	2 4 1/2	33-60	29 5	88	33-18	March	1st	2 1 1/2	36-71	24 8	67 6	35-21
	2nd	2 6	31-43	29 3	90	32-29		2nd	2 1 1/2	36-44	24 5	67 4	36
April	1st	2 6 1/2	31-05	28 10	91 9	31-14	April	1st	2 2 1/2	35-84	24 7 1/2	66 9	36-61
	2nd	2 6 1/2	31-17	28 11 1/2	94 5	30-32		2nd	2 2 1/2	35-92	24 5 1/2	67	36-18
May	1st	2 6 1/2	30-67	28 14	94 10	30-39	May	1st	2 2 1/2	35-00	24 6 1/2	68 7	35-61
	2nd	2 6 1/2	30-79	28 11 1/2	94 6	30-30		2nd	2 2 1/2	35-00	24 6	69	35-18
June	1st	2 6 1/2	30-92	28 12 1/2	94 8	30-33	June	1st	2 3 1/2	34-53	24 7	70 12	34-39
	2nd	2 6 1/2	30-98	29 2	93 10	30-08		2nd	2 3 1/2	34-53	24 5	69 12	34-71
July	1st	2 6 1/2	30-85	29 0 1/2	93 13	30-32	July	1st	2 3 1/2	34-93	24 4 1/2	70 4	34-42
	2nd	2 6 1/2	31-17	28 14 1/2	93 13	30-67		2nd	2 3 1/2	34-29	24 3	70 8	34-16
August	1st	2 6 1/2	31-05	28 11 1/2	93 13	30-49	August	1st	2 3 1/2	34-14	24 3	70 11	34-17
	2nd	2 6 1/2	30-92	28 11	93 10	30-51		2nd	2 4	33-68	24 1	71 3	33-67
September	1st	2 6 1/2	30-92	28 13 1/2	90 13	31-63	September	1st	2 4 1/2	33-38	24 2	72 2	33-31
	2nd	2 6 1/2	30-79	28 6 1/2	92	30-75		2nd	2 4 1/2	34-06	24 2	71 1	33-81
October	1st	2 7 1/2	30-3	27 15	92 2	30-2	October	1st	2 4 1/2	33-38	24 1 1/2	71 12	33-47
	2nd	2 7 1/2	30-42	27 12 1/2	91 7	30-26		2nd	2 3 1/2	33-75	24 1 1/2	71 2	33-73
November	1st	2 6 1/2	30-67	27 15 1/2	91 7	30-47	November	1st	2 3 1/2	34-21	24	70 6	33-96
	2nd	2 6 1/2	30-73	27 14 1/2	10 15	30-56		2nd	2 3 1/2	34-23	23 15	70 4	33-93
December	1st	2 6 1/2	31-24	27 11 1/2	88 13	31-08	December	1st	2 3 1/2	34-53	23 14 1/2	69 10	34-19
	2nd	2 6 1/2	30-85	27 6	88 13	30-69		2nd	2 3 1/2				
1896							1899						
FORTNIGHT							FORTNIGHT						
January	1st	2 6 1/2	30-54	27 3 1/2	89	30-45	January	1st	2 3 1/2	34-29	23 15	68 11	33-87
	2nd	2 6 1/2	30-67	27 7 1/2	89 10	30-51		2nd	2 3 1/2	34-37	23 15	69 5	34-31
February	1st	2 6 1/2	30-54	26 15	88 15	30-16	February	1st	2 3 1/2	34-37	24 1	69 11	34-38
	2nd	2 7 1/2	30-24	26 5 1/2	88 5	29-70		2nd	2 3 1/2	34-37	24 2	70 3	34-23
March	1st	2 7 1/2	30-06	26 6	87 12	29-93	March	1st	2 3 1/2	34-29	24	70 9	33-87
	2nd	2 7 1/2	30-12	26 10	87 6	30-34		2nd	2 3 1/2	34-37	24	70 4	34-02
April	1st	2 6 1/2	30-54	27 4 1/2	89 5	30-40	April	1st	2 3 1/2	34-37	24 0 1/2	70 2	34-15
	2nd	2 7 1/2	30-36	27 13 1/2	90 9	30-62		2nd	2 4 1/2	32-80	24	72 2	33-18
May	1st	2 7 1/2	30-3	27 10 1/2	91 1	30-21	May	1st	2 4 1/2	33-53	24 0 1/2	72 10	32-99
	2nd	2 7 1/2	30-24	27 0 1/2	90 14	29-62		2nd	2 4 1/2	33-61	24 1	71 5	33-60
June	1st	2 7 1/2	29-93	26 14	90	29-74	June	1st	2 3 1/2	34-06	24 1	70 12	33-80
	2nd	2 7 1/2	30-06	27 0 1/2	91 7	29-64		2nd	2 3 1/2	34-14	24 1 1/2	70 6	34-09
July	1st	2 7 1/2	30-06	26 15	90 8	29-34	July	1st	2 3 1/2	33-98	24 1 1/2	71 1	33-74
	2nd	2 7 1/2	30-06	26 15	90 8	29-34		2nd	2 3 1/2	33-98	24 2	70 11	33-98
August	1st	2 7	30-42	27	90 8	29-71	August	1st	2 3 1/2	34-76	24	69 6	34-45
	2nd	2 6 1/2	30-73	27 2 1/2	88 13	30-45		2nd	2 3 1/2	34-69	23 15	69 11	34-21
September	1st	2 6	31-43	27 1	87 4	30-88	September	1st	2 3 1/2	34-93	23 14 1/2	68 5	34-82
	2nd	2 6 1/2	31-56	26 13	84 5	31-67		2nd	2 3 1/2	35-25	23 14 1/2	67 4	35-03
October	1st	2 6	31-43	26 2	82 14	31-39	October	1st	2 2 1/2	35-25	23 15 1/2	68 13	34-69
	2nd	2 5 1/2	31-56	24 14	79 12	31-06		2nd	2 3 1/2	34-85	23 15 1/2	68 15	34-58
November	1st	2 5 1/2	31-56	25 8 1/2	80 8	31-58	November	1st	2 3 1/2	34-45	23 15	68 13	34-78
	2nd	2 6	31-43	25 7	80 6	31-52		2nd	2 3 1/2	34-69	24	68 13	34-73
December	1st	2 5 1/2	31-63	25 2	79 1	31-65	December	1st	2 3 1/2				
	2nd	2 5 1/2						2nd	2 3 1/2				
1897							1900						
FORTNIGHT							FORTNIGHT						
January	1st	2 5 1/2	31-76	25 4	78 15	31-85	January	1st	2 3 1/2	34-45	24	68 8	34-89
	2nd	2 5 1/2	31-76	25 6	79 12	31-68		2nd	2 3 1/2	33-98	24 2	69 8	34-55
February	1st	2 5 1/2	31-70	25 6	80 8	31-36	February	1st	2 3 1/2	34-21	24	69 9	34-36
	2nd	2 5 1/2	31-76	25 9	80 8	31-62		2nd	2 3 1/2	34-29	23 15	69 8	34-30
March	1st	2 4 1/2	32-66	25 11	80	31-98	March	1st	2 3 1/2	34-14	23 15	69 8	34-30
	2nd	2 4 1/2	33-31	25 9	78 1	32-61		2nd	2 3 1/2	34-29	24	69 14	34-2
April	1st	2 4 1/2	33-09	25 11	77 2	32-37	April	1st	2 3 1/2	34-45	24	69 13	34-23
	2nd	2 4 1/2	33-45	25 13 1/2	78 1	32-77		2nd	2 3 1/2	34-37	24 0 1/2	69 14	34-24
May	1st	2 4 1/2	33-60	26 0	78 1	33-83	May	1st	2 3 1/2	34-21	24 2	70 2	34-17
	2nd	2 4 1/2	34-14	26 10	77 6	34-12		2nd	2 3 1/2	34-21	24 1	70 2	34-03
June	1st	2 3 1/2	34-21	26 3	77 7	33-68	June	1st	2 3 1/2	34-06	24	71 7	33-45
	2nd	2 3 1/2	34-21	26 1 1/2	76 5	34-05		2nd	2 4 1/2	33-58	24	72 3	33-11
July	1st	2 3 1/2	34-21	25 8	74 5	34-17	July	1st	2 4 1/2	33-81	24	71 15	33-23
	2nd	2 2 1/2	35-42	25 7	72 10	34-88		2nd	2 4 1/2	33-60	24 1	72 2	33-22
August	1st	2 1 1/2	36-98	24 14	67 10	36-63	August	1st	2 4 1/2	33-16	24 1	72 6	33-11
	2nd	2 1 1/2	39-78	24 8	64 1	38-08		2nd	2 4 1/2	32-59	24 1	73 9	32-57
September	1st	2 1 1/2	36-98	24 15	67 14	36-13	September	1st	2 5 1/2	32-24	24 1	74 5	32-24
	2nd	2 1 1/2	36-98	24 15	67 2	42-93		2nd	2 5 1/2	32-38	24 1	73 15	32-41
October	1st	2 3 1/2	34-69	24 10	70 4	34-01	October	1st	2 5 1/2	31-63	24 1 1/2	75 8	31-78
	2nd	2 3 1/2	34-29	24 10	69 10	35-22		2nd	2 5 1/2	31-90	24 1 1/2	75 2	31-94
November	1st	2 3 1/2	34-29	25 1	74 12	33-39	November	1st	2 5 1/2	31-76	24 1 1/2	74 14	31-96
	2nd	2 2 1/2	35-01	25 2	72 6	34-57		2nd	2 5 1/2	31-83	24 0 1/2	74 6	32-13
December	1st	2 2 1/2	35-42	24 15	70 8	35-22	December	1st	2 5 1/2	31-00	24		
	2nd	2 2 1/2						2nd	2 5 1/2				

PRICES AND EXCHANGE

No. 52.— PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON; PRICE

	IN LONDON		IN INDIA			IN LONDON		IN INDIA		
	Price of standard silver (1½ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 tola of gold containing 180 grains fine	Price of silver (17 dwt better-ness or 5½ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold	Price of standard silver (1½ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 tola of gold containing 180 grains fine	Price of silver (17 dwt better-ness or 5½ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold
1901	s. d.		R. a.	R. a.		s. d.		R. a.	R. a.	
Fortnight										
January	(1st 2 5½ 2nd 2 3½)	32-38 33-75	24 — 24 0½	74 2 71 5	32-5 33-56	(1st 2 3½ 2nd 2 1½)	34-53 36-02	24 1 24 1	69 12 65 15	34-35 36-34
February	(1st 2 3½ 2nd 2 4½)	33-75 33-45	24 1 24 0½	71 3 71 9	33-66 33-44	(1st 2 3½ 2nd 2 2½)	34-61 35-09	24 1 24 1½	67 14 68 7	34-53 35-66
March	(1st 2 4½ 2nd 2 3½)	33-00 33-75	24 0½ 24 1	72 — 70 6	33-24 34-05	(1st 2 2½ 2nd 2 1½)	36-1 36-98	24 2 24 1½	67 6 65 6	36-76 36-69
April	(1st 2 3½ 2nd 2 3½)	34-76 34-69	24 1 24 0½	70 — 70 6	34-23 34-01	(1st 2 0½ 2nd 2 1½)	36-98 37-44	24 1½ 24 1½	64 5 65 11	37-49 36-53
May	(1st 2 3½ 2nd 2 3½)	34-45 34-37	24 1½ 24 1½	70 10 71 1	33-97 33-77	(1st 2 1½ 2nd 2 1½)	36-62 37-16	24 1½ 24 1½	64 12 65 2	37-08 36-87
June	(1st 2 3½ 2nd 2 3½)	34-37 34-61	24 3 24 3	70 13 70 10	34-01 4-1	(1st 2 1½ 2nd 2 2½)	37-07 36-1	24 2 24 1½	65 — 66 3	36-96 36-27
July	(1st 2 2½ 2nd 2 2½)	35-09 35-01	24 3 24 3	69 4 69 3	34-78 34-81	(1st 2 2½ 2nd 2 2½)	35-5 35-09	24 1½ 24 1½	67 14 69 6	35-37 34-59
August	(1st 2 2½ 2nd 2 3)	35-17 34-93	24 3 24 2½	68 12 69 1	35-53 34-83	(1st 2 2½ 2nd 2 2½)	35-42 34-07	24 1½ 24 1½	68 2 67 2	35-22 35-74
September	(1st 2 3 2nd 2 2½)	34-93 35-01	24 — 24 2½	68 12 68 5	34-99 35-17	(1st 2 2½ 2nd 2 2½)	36-01 35-33	24 1 24 1	66 14 67 10	35-83 35-43
October	(1st 2 2½ 2nd 2 2½)	35-5 35-5	24 2 24 2	67 12 67 10	35-46 35-53	(1st 2 2½ 2nd 2 2½)	35-5 35-01	24 1 24 0½	67 10 68 3	35-43 35-1
November	(1st 2 2½ 2nd 2 1½)	36-1 37-16	24 2 24 2	66 8 65 3	36-12 36-85	(1st 2 2½ 2nd 2 3½)	35-01 34-53	24 0½ 24 0½	68 14 70 8	34-75 36-37
December	(1st 2 1½ 2nd 2 1½)	37-07 36-71	24 1½ 24 1½	64 14 65 10	36-98 36-56	(1st 2 3½ 2nd 2 4½)	33-75 33-09	24 0½ 24 0½	71 — 73 2	33-71 32-75
1902										
Fortnight										
January	(1st 2 1½ 2nd 2 1½)	36-80 36-98	24 0½ 24 0½	65 2 65 —	36-75 36-77	(1st 2 3½ 2nd 2 3½)	34-06 33-75	24 0½ 24 0½	71 11 71 11	33-46 33-44
February	(1st 2 1½ 2nd 2 1½)	36-98 37-16	24 1 24 1½	65 — 64 5	36-86 37-32	(1st 2 4½ 2nd 2 3½)	33-38 34-14	24 0½ 24 0½	70 15 69 13	33-76 34-28
March	(1st 2 0½ 2nd 2 0½)	38-01 38-01	24 1½ 24 1½	63 8 63 11	37-78 37-07	(1st 2 2½ 2nd 2 1½)	35-01 36-53	24 0½ 24 0½	69 5 66 14	34-53 35-81
April	(1st 2 0½ 2nd 1 11½)	38-49 40-13	24 2 24 2½	63 — 60 4	38-13 39-93	(1st 2 2½ 2nd 2 2½)	36-75 35-42	24 1 24 1	67 8 66 13	35-56 35-86
May	(1st 1 11½ 2nd 2 0)	39-01 39-00	24 2½ 24 3	61 — 60 15	39-44 39-53	(1st 2 2½ 2nd 2 2½)	35-75 34-84	24 1 24 1½	67 7 69 3	33-22 34-08
June	(1st 2 0 2nd 2 0½)	39-29 38-89	24 2½ 24 2½	61 11 62 —	39 38-80	(1st 2 2½ 2nd 2 2½)	34-84 35-17	24 1½ 24 1½	69 5 68 12	34-62 34-9
July	(1st 2 0½ 2nd 2 0½)	38-58 38-58	24 2 24 2	62 9 62 14	38-4 38-21	(1st 2 3½ 2nd 2 3½)	34-53 34-53	24 1 24 1	69 1 69 10	36-69 34-27
August	(1st 2 0½ 2nd 2 0½)	38-58 38-58	24 2 24 2	62 — 61 12	38-75 38-91	(1st 2 3½ 2nd 2 4)	34-14 33-68	24 1 24 0½	70 — 71 3	32-13 32-62
September	(1st 2 0½ 2nd 1 11½)	38-49 39-81	24 2 24 1½	60 14 60 3	39-41 39-86	(1st 2 4½ 2nd 2 4½)	32-6 33-23	24 1 24 1	72 12 73 0	32-85 32-5
October	(1st 1 11½ 2nd 1 11½)	40-34 40-56	24 1½ 24 1½	59 7 59 10	40-36 40-24	(1st 2 4½ 2nd 2 5½)	32-66 32-24	24 0½ 24 0½	73 0 72 8	32-5 32-1
November	(1st 1 10½ 2nd 1 9½)	41-45 44-25	24 1½ 24 1	57 14 54 12	41-46 43-77	(1st 2 5½ 2nd 2 6½)	31-11 31-11	24 0½ 24 0½	73 9 76 —	32-69 31-36
December	(1st 1 10½ 2nd 1 10½)	42-38 42-50	24 0½ 24 0½	56 — 56 10	42-23 42-76	(1st 2 6½ 2nd 2 5½)	31-11 31-5	24 0½ 24 1	75 13 75 15	31-55 31-5
1903										
Fortnight										
January	(1st 1 10 2nd 1 9½)	42-86 42-11	24 0½ 24 0½	56 9 55 11	42-31 42-97	(1st 2 6½ 2nd 2 6½)	31-17 31-24	24 0½ 24 0½	77 14 76 7	31-47 31-07
February	(1st 1 10½ 2nd 1 10½)	42-38 42-62	24 0½ 24 0½	57 7 56 13	41-66 42-12	(1st 2 6½ 2nd 2 6½)	30-79 30-79	24 0½ 24 0½	75 15 77 —	31-51 31-08
March	(1st 1 10½ 2nd 1 10½)	41-68 41-45	24 1½ 24 1½	57 14 58 3	41-46 41-34	(1st 2 5½ 2nd 2 6)	31-56 31-43	24 0½ 24 1½	75 5 76 3	31-78 31-55
April	(1st 1 11½ 2nd 1 11½)	40-88 38-29	24 2½ 24 2½	58 14 63 2	40-75 38-11	(1st 2 5½ 2nd 2 6½)	31-7 30-92	24 2½ 24 5	77 10 78 8	30-99 30-45
May	(1st 2 1 2nd 2 0½)	37-53 38-49	24 3 24 3½	63 2 63 2	37-53 38-18	(1st 2 6½ 2nd 2 5½)	30-73 31-83	24 3 24 1	78 3 75 5	30-88 31-82
June	(1st 2 0½ 2nd 2 0½)	38-49 38-89	24 3½ 24 2½	61 3 61 13	39-4 38-92	(1st 2 6½ 2nd 2 6½)	31-24 31-11	24 2 24 2	76 9 76 11	31-38 31-38
July	(1st 2 0½ 2nd 2 1½)	38-1 37-25	24 3½ 24 2½	63 3 64 9	38-07 37-23	(1st 2 6½ 2nd 2 6½)	31-11 30-79	24 2 24 1½	76 11 77 4	31-38 31-34
August	(1st 2 1½ 2nd 2 2½)	36-98 35-25	24 2½ 24 2½	65 15 67 2	36-43 35-69	(1st 2 6½ 2nd 2 6½)	31-27 30-54	24 1½ 24 1½	76 9 78 1	31-06 30-74
September	(1st 2 2½ 2nd 2 3½)	35-75 38-29	24 1 24 1½	67 2 69 3	35-69 34-68	(1st 2 7½ 2nd 2 7½)	29-90 29-84	24 1 24 1	79 11 79 10	30-07 30-09
October	(1st 2 4½ 2nd 2 4½)	33-53 33-68	24 1½ 24 1½	72 2 70 4	33-26 34-15	(1st 2 8½ 2nd 2 8½)	29-24 29-07	24 0½ 24 —	82 4 82 2	29-09 29-1
November	(1st 2 3½ 2nd 2 3½)	34-76 35-92	24 1½ 24 1½	68 9 68 2	34-90 35-27	(1st 2 8½ 2nd 2 8½)	28-63 29-47	23 15½ 24 —	83 2 81 7	28-71 29-35
December	(1st 2 1½ 2nd 2 1½)	36-53 36-36	24 1½ 24 1	64 12 64 14	37-03 36-86	(1st 2 7½ 2nd 2 8½)	29-76 29-13	24 — 24 —	79 8 81 8	30-06 30-33
1904										
Fortnight										
January	(1st 2 3½ 2nd 2 1½)	34-53 36-02	24 1 24 1	69 12 65 15	34-35 36-34	(1st 2 3½ 2nd 2 1½)	34-61 35-09	24 1 24 1½	67 14 68 7	34-53 35-66
February	(1st 2 3½ 2nd 2 2½)	34-61 35-09	24 1 24 1½	67 14 68 7	34-53 35-66	(1st 2 2½ 2nd 2 1½)	36-1 36-98	24 2 24 1½	67 6 65 6	36-76 36-69
March	(1st 2 2½ 2nd 2 1½)	36-98 37-44	24 1½ 24 1½	64 5 65 11	37-49 36-53	(1st 2 1½ 2nd 2 1½)	36-62 37-16	24 1½ 24 1½	64 12 65 2	37-08 36-87
April	(1st 2 1½ 2nd 2 1½)	37-07 36-1	24 2 24 1½	65 — 66 3	36-96 36-27	(1st 2 2½ 2nd 2 2½)	35-5 35-09	24 1½ 24 1½	67 14 69 6	35-37 34-59
May	(1st 2 2½ 2nd 2 2½)	35-09 35-42	24 1½ 24 1½	68 12 69 1	35-53 34-83	(1st 2 2½ 2nd 2 2½)	34-07 36-01	24 1½ 24 1	67 2 66 14	35-74 35-83
June	(1st 2 2½ 2nd 2 3½)	34-07 36-01	24 1½ 24 1	67 2 66 14	35-83 35-43	(1st 2 2½ 2nd 2 3½)	34-07 33-75	24 1½ 24 0½	67 2 71 —	35-74 33-71
July	(1st 2 3½ 2nd 2 4½)	33-75 33-09	24 0½ 24 0½	71 — 73 2	33-71 32-75	(1st 2 3½ 2nd 2 4½)	33-75 33-09	24 0½ 24 0½	70 8 73 2	36-37 32-75
1905										
Fortnight										
January	(1st 2 3½ 2nd 2 3½)	34-06 33-75	24 0½ 24 0½	71 11 71 11	33-46 33-44	(1st 2 4½ 2nd 2 3½)	33-38 34-14	24 0½ 24 0½	70 15 69 13	33-76 34-28
February	(1st 2 4½ 2nd 2 3½)	33-38 34-14	24 0½ 24 0½	70 15 69 13	33-76 34-28	(1st 2 2½ 2nd 2 1½)	35-01 36-53	24 0½ 24 0½	69 5 66 14	34-53 35-81
March	(1st 2 2½ 2nd 2 1½)	36-75 35-42	24 1 24 1	67 8 66 13	35-86 35-86	(1st 2 2½ 2nd 2 2½)	35-75 35-17	24 1 24 1½	67 7 69 3	33-22 34-08
April	(1st 2 2½ 2nd 2 2½)	35-75 34-84	24 1 24 1½	67 8 69 3	34-08 34-62	(1st 2 2½ 2nd 2 2½)	35-17 34-84	24 1½ 24 1½	68 12 69 5	34-9 34-62
May	(1st 2 2½ 2nd 2 2½)	34-84 35-17	24 1½ 24 1½	69 3 68 12	34-9 34-62	(1st 2 2½ 2nd 2 2½)	34-53 34-53	24 1 24 1	69 10 69 10	34-27 34-27
June	(1st 2 3½ 2nd 2 3½)	34-53 34-53	24 1 24 1	69 10 69 10	34-27 34-27	(1st 2 3½ 2nd 2 3½)	34-14 33-68	24 1 24 0½	70 — 71 3	32-13 32-62
July	(1st 2 3½ 2nd 2 4)	34-14 33-68	24 1 24 0½	70 — 71 3	32-13 32-62	(1st 2 4 2nd 2 4½)	33-68 33-23	24 0½ 24 1	71 3 72 12	32-62 32-85
August	(1st 2 4 2nd 2 4½)	33-68 33-23	24 0½ 24 1	71 3 72 12	32-62 32-85	(1st 2 4½ 2nd 2 4½)	32-6 33-23	24 1 24 1	72 12 73 0	32-85 32-5
September	(1st 2 4½ 2nd 2 5½)	32-6 32-24	24 1 24 0½	72 12 73 0	32-85 32-5	(1st 2 5½ 2nd 2 6½)	31-11 31-11	24 0½ 24 0½	73 9 76 —	32-69 31-36
October	(1st 2 5½ 2nd 2 6½)	31-11 31-11	24 0½ 24 0½	73 9 76 —	31-36 31-55	(1st 2 6½ 2nd 2 5½)	31-11 31-5	24 0½ 24 1	75 13 75 15	31-55 31-5
November	(1st 2 6½ 2nd 2 5½)	31-11 31-5	24 0½ 24 1	75 13 75 15	31-55 31-5	(1st 2 5½ 2nd 2 6½)	31-11 31-11	24 0½ 24 0½	73 9 76 —	32-69 31-36
December	(1st 2 6½ 2nd 2 5½)	31-11 31-5	24 0½ 24 1	75 13 75 15	31-55 31-5	(1st 2 6½ 2nd 2 5½)	31-11 31-5	24 0½ 24 1	75 13 75 15	31-55 31-5
1906										
Fortnight										
January	(1st 2 6½ 2nd 2 6½)	31-17 31-24	24 0½ 24 0½	77 14 76 7	31-47 31-07	(1st 2 6½ 2nd 2 6½)	30-79 30-79	24 0½ 24 0½	75 15 77 —	31-51 31-08
February	(1st 2 6½ 2nd 2 6½)	30-79 30-79	24 0½ 24 0½	75 15 77 —	31-51 31-08	(1st 2 5½ 2nd 2 6)	31-56 31-43	24 0½ 24 1½	75 5 76 3	31-78 31-55
March	(1st 2 5½ 2nd 2 6)	31-56 31-43	24 0½ 24 1½	75 5 76 3	31-78 31-55	(1st 2 5½ 2nd 2 6½)	31-7 30-92	24 2½ 24 5	77 10 78 8	30-99 30-45
April	(1st 2 6½ 2nd 2 6½)	30-92 30-73	24 5 24 3	78 8 78 3	30-88 30-61	(1st 2 6½ 2nd 2 5½)	30-73 31-83	24 4 24 1	78 3 75 5	30-88 31-82
May	(1st 2 6½ 2nd 2 6½)	30-73 31-83	24 3 24 1	78 3 75 5	30-61 31-82	(1st 2 6½ 2nd 2 6½)	31-24 31-11	24 2 24 2	76 9 76 11	31-38 31-38
June	(1st 2 6½ 2nd 2 6½)	31-24 31-11	24 2 24 2	7						

of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1918—continued

	IN LONDON					IN INDIA					IN LONDON					IN INDIA				
	Price of standard silver (2½ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one ounce of gold containing 180 grains fine]	Price of silver (17 tola of 100 touch fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold		Price of standard silver (2½ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one ounce of gold containing 180 grains fine]	Price of silver (17 tola of 100 touch fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold		Price of standard silver (2½ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one ounce of gold containing 180 grains fine]	Price of silver (17 tola of 100 touch fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			
1907	s. d.		R. a.	R. a.		1910	s. d.		R. a.	R. a.		1911	s. d.		R. a.	R. a.				
FORTNIGHT																				
January	{ 1st	2 7½	29-82	24 1½	80 15	29-81	January	{ 1st	2 0½	38-98	24 —	60 13	39-30							
	{ 2nd	2 7½	29-84	24 1	79 10	30-09		{ 2nd	2 0½	39-09	24 —	60 10	39-42							
February	{ 1st	2 7½	29-76	24 2½	80 —	30-07	February	{ 1st	2 0	39-29	23 15½	60 1	39-74							
	{ 2nd	2 8½	29-35	24 2	80 1	30-01		{ 2nd	1 11½	40-45	23 15½	57 8*	41-51							
March	{ 1st	2 7½	30	24 1	80 6	29-81	March	{ 1st	1 11½	39-81	23 15½	59 14	39-81							
	{ 2nd	2 6½	30-73	24 1	78 10	30-48		{ 2nd	2 0½	38-99	24 —	61 2	39-10							
April	{ 1st	2 6½	30-98	24 1½	78 13	30-44	April	{ 1st	2 0½	38-29	24 2	62 8	38-44							
	{ 2nd	2 6½	30-98	24 1½	78 13	30-44		{ 2nd	2 0½	38-01	24 1½	62 13	38-20							
May	{ 1st	2 6½	31-11	24 3	79 5	30-37	May	{ 1st	2 0½	37-91	24 1	63 2	37-96							
	{ 2nd	2 6½	30-88	24 1½	78 13	30-44		{ 2nd	2 0½	38-29	24 2	62 14	38-21							
June	{ 1st	2 6½	30-67	24 —	78 8	30-45	June	{ 1st	2 0½	38-29	24 4	63 —	38-33							
	{ 2nd	2 7½	30-42	23 15½	78 8	30-43		{ 2nd	2 0½	38-20	24 1½	62 14	38-16							
July	{ 1st	2 7½	30-24	24 —	80 —	29-87	July	{ 1st	2 1½	37-34	24 2	63 12	37-68							
	{ 2nd	2 7½	29-76	24 —	82 5	29-03		{ 2nd	2 0½	38-29	24 2½	62 8	38-49							
August	{ 1st	2 7½	29-64	24 —	81 9	29-26	August	{ 1st	2 0½	38-29	24 4	62 5	38-75							
	{ 2nd	2 7½	30	24 0½	79 9	30-06		{ 2nd	2 0½	38-79	24 4	61 3	39-47							
September	{ 1st	2 7½	30-12	23 15½	79 8	30-02	September	{ 1st	2 0½	38-39	24 2	62 2	38-67							
	{ 2nd	2 7½	30-24	24 —	79 3	30-18		{ 2nd	2 0½	37-91	24 1½	62 15	38-12							
October	{ 1st	2 5½	32-24	24 —	71 14	33-25	October	{ 1st	2 1½	36-80	24 1½	65 3	36-81							
	{ 2nd	2 5½	34-21	24 —	70 2	34-08		{ 2nd	2 1½	36-71	24 0½	65 1	36-78							
November	{ 1st	2 5½	35-01	24 2	68 15	34-85	November	{ 1st	2 1½	36-53	24 —	65 7	36-52							
	{ 2nd	2 5½	35-33	24 2½	68 13	34-96		{ 2nd	2 1½	37-16	24 —	64 6	37-12							
December	{ 1st	2 1	37-72	24 4	66 14	36-11	December	{ 1st	2 1½	37-34	24 —	63 13	37-45							
	{ 2nd	2 0½	38-69	24 4	65 11	36-45		{ 2nd	2 0½	37-81	24 —	63 —	37-93							
908							1911													
FORTNIGHT																				
January	{ 1st	2 1½	36-71	24 6	65 11	36-95	January	{ 1st	2 1	37-72	24 —	64 9	37-02							
	{ 2nd	2 1½	36-98	24 7	67 2	36-25		{ 2nd	2 0½	38-69	24 —	61 8	38-88							
February	{ 1st	2 1½	35-84	24 10	67 14	36-13	February	{ 1st	1 11½	39-60	24 —	60 2	39-75							
	{ 2nd	2 1½	36-98	24 4	66 11	36-21		{ 2nd	2 0½	38-89	23 15½	61 7	38-85							
March	{ 1st	2 1½	36-80	24 2	66 13	35-96	March	{ 1st	2 0½	38-69	23 15½	61 10	38-71							
	{ 2nd	2 1½	36-89	24 3	66 11	36-12		{ 2nd	2 0½	38-89	23 15½	61 12	38-65							
April	{ 1st	2 1½	37-34	24 4½	66 5	36-54	April	{ 1st	2 0½	38-49	23 15½	62 10	38-11							
	{ 2nd	2 0½	38-79	24 6	64 8	37-63		{ 2nd	2 0½	38-39	23 15½	62 10	38-14							
May	{ 1st	2 0½	38-98	24 8	63 9	38-38	May	{ 1st	2 0½	38-20	24 0½	62 9	38-23							
	{ 2nd	2 0½	38-59	24 7	63 13	38-14		{ 2nd	2 0½	38-39	24 0½	62 9	38-23							
June	{ 1st	2 0½	37-9	24 5½	64 3	37-74	June	{ 1st	2 0½	38-40	24 0½	62 7	38-30							
	{ 2nd	2 0½	38-1	24 4½	64 1	37-77		{ 2nd	2 0½	38-79	24 0½	61 10	38-81							
July	{ 1st	2 0½	38-29	24 5½	62 13	38-59	July	{ 1st	2 0½	38-69	24 —	62 —	38-55							
	{ 2nd	2 0½	38-98	24 6½	60 5	40-25		{ 2nd	2 0½	39-00	24 —	61 6	38-54							
August	{ 1st	1 11½	39-81	24 6	60 5	40-25	August	{ 1st	2 0	39-20	23 15½	60 15	39-14							
	{ 2nd	1 11½	39-91	24 5½	60 9	40-03		{ 2nd	2 0½	39-00	23 15	61 4	38-92							
September	{ 1st	2 0½	29-19	24 3½	61 1	39-47	September	{ 1st	2 0½	38-89	23 14	61 10	38-58							
	{ 2nd	1 11½	29-49	24 3	61 1	39-45		{ 2nd	2 0½	38-89	23 15	61 11	38-64							
October	{ 1st	1 11½	39-81	21 3½	60 13	39-63	October	{ 1st	2 0½	38-89	23 15½	61 5	38-9							
	{ 2nd	1 11½	40-88	24 3½	60 11	39-77		{ 2nd	2 1½	37-63	23 15	63 4	37-60							
November	{ 1st	1 11½	40-88	24 3½	58 13	41-00	November	{ 1st	2 2	36-27	23 15	64 14	36-74							
	{ 2nd	1 10½	41-67	24 3½	56 13	40-28		{ 2nd	2 1½	36-89	23 14½	64 2	37-15							
December	{ 1st	1 10½	41-91	24 3	57 —	42-26	December	{ 1st	2 1½	36-89	23 15	63 14	37-37							
	{ 2nd	1 10½	41-11	24 3	58 3	41-39		{ 2nd	2 1½	37-53	23 14½	63 12	37-32							
1909							1912													
FORTNIGHT																				
January	{ 1st	2 0½	39-09	24 2½	60 11	39-64	January	{ 1st	2 1½	36-98	23 15	65 4	36-53							
	{ 2nd	1 11½	39-50	24 24	60 10	39-68		{ 2nd	2 2½	35-17	23 15½	67 8	35-36							
February	{ 1st	1 11½	39-81	24 3½	61 3	39-42	February	{ 1st	2 3½	34-14	24 —	69 5	34-48							
	{ 2nd	1 11½	40-45	24 3	59 9	40-44		{ 2nd	2 3½	34-93	24 —	68 7	34-92							
March	{ 1st	1 11½	40-45	24 3	59 11	40-35	March	{ 1st	2 2½	35-00	23 14½	68 5	34-55							
	{ 2nd	1 11½	40-67	24 3	59 7	40-52		{ 2nd	2 2½	35-00	23 14½	70 10	33-71							
April	{ 1st	1 11½	40-13	24 3	60 8	39-81	April	{ 1st	2 4½	33-45	23 15½	69 —	34-55							
	{ 2nd	2 0½	38-59	24 2½	62 2	38-72		{ 2nd	2 4½	33-68	23 15½	70 11	33-77							
May	{ 1st	2 0½	38-79	24 2½	61 15	38-84	May	{ 1st	2 4½	33-60	23 15½	71 2	33-54							
	{ 2nd	2 0½	38-69	24 3	62 10	38-51		{ 2nd	2 4½	33-31	23 15½	71 14	33-19							
June	{ 1st	2 0	39-29	24 3	61 7	39-21	June	{ 1st	2 4½	33-45	23 15½	71 4	33-48							
	{ 2nd	1 11½	39-39	24 2½	62 —	38-82		{ 2nd	2 3½	33-98	23 15½	70 7	33-89							
July	{ 1st	1 11½	40-13	24 2½	60 3	39-97	July	{ 1st	2 3½	33-98	23 15½	70 2	34-06							
	{ 2nd	1 11½	40-23	24 3½	60 —	40-17		{ 2nd	2 3½	33-98	23 15½	70 2	34-06							
August	{ 1st	1 11½	40-02	24 3	60 9	39-77	August	{ 1st	2 4½	32-8	24 0½	72 —	33-22							
	{ 2nd	2 0	39-29	24 2½	61 2	39-33		{ 2nd	2 4½	32-66	24 0½	72 14	32-82							
September	{ 1st	1 11½	39-60	24 3	60 10	39-70	September	{ 1st	2 5½	32-45	23 15½	73 9	32-47							
	{ 2nd	1 11½	39-71	24 1	60 1	39-97		{ 2nd	2 5½	32-03	23 15½	74 11	31-04							
October	{ 1st	1 11½	40-23	24 —	59 6	40-25	October	{ 1st	2 5½	32-17	23 14½	74 3	32-11							
	{ 2nd	1 11½	40-89	24 —	58 3	41-08		{ 2nd	2 5	32-52	23 14½	73 7	32-42							
November	{ 1st	1 11½	40-56	24 —	58 7	40-90	November	{ 1st	2 4½	32-66	23 14½	72 9	32-79							
	{ 2nd	1 11½	39-92	23 15	58 14	40-49		{ 2nd	2 5½	32-24	23 14	73 7	32-38							
December	{ 1st	2 0½	39-09	23 15½	60 10	39-37	December	{ 1st	2 5½	31-97	23 14½	73 9	32-3							
	{ 2nd	2 0½	38-89	24 —	60 10	39-42		{ 2nd	2 4½	32-59	23 14½	72 5	32-3							

PRICES AND EXCHANGE

No. 52.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1918—concluded

	IN LONDON				IN INDIA				IN LONDON				IN INDIA			
	Price of standard silver (1/2 fine) per ounce troy	Relative value of fine silver to gold (one ounce of gold = £3.18.7)	Price per tola of bar gold of 100 touch (one tola of gold containing 180 grains fine)	Price of silver (17 dwt better-ness or 22 1/2 fine) per 100 tolas (less import duty 4 as. per ounce)	Relative value of fine silver to gold	Price of standard silver (1/2 fine) per ounce troy	Relative value of fine silver to gold (one ounce of gold = £3.18.7)	Price per tola of bar gold of 100 touch (one tola of gold containing 180 grains fine)	Price of silver (17 dwt better-ness or 22 1/2 fine) per 100 tolas (less import duty 4 as. per ounce)	Relative value of fine silver to gold	Price of standard silver (1/2 fine) per ounce troy	Relative value of fine silver to gold (one ounce of gold = £3.18.7)	Price per tola of bar gold of 100 touch (one tola of gold containing 180 grains fine)	Price of silver (17 dwt better-ness or 22 1/2 fine) per 100 tolas (less import duty 4 as. per ounce)	Relative value of fine silver to gold	
1913	s. d.		R. a.	R. a.		s. d.		R. a.	R. a.		s. d.		R. a.	R. a.		
FORTNIGHT																
January .	(1st 2 5 1/2 2nd 2 4 1/2)	32.45 33.00	23 15 24 —	71 14 71 15	33.17 33.22	January .	(1st 2 2 2nd 2 3)	36.27 34.03	25 14 25 13	68 8 68 15	37.02 37.29					
February .	(1st 2 4 1/2 2nd 2 3 1/2)	33.16 34.53	24 — 24 1/2	73 7 73 10	32.54 32.59	February .	(1st 2 3 1/2 2nd 2 2 1/2)	33.83 35.01	25 15 26 5	69 0 68 13	37.44 38.08					
March .	(1st 2 2 1/2 2nd 2 2 1/2)	36.01 35.58	24 1/2 24 1/2	71 10 67 9	33.41 35.42	March .	(1st 2 2 2nd 2 3 1/2)	36.27 33.91	26 3 1/2 26 6	68 15 73 6	37.87 35.80					
April .	(1st 2 3 1/2 2nd 2 3 1/2)	34.53 33.75	24 1/2 24 1/2	68 5 69 13	35.03 34.28	April .	(1st 2 5 1/2 2nd 2 9 1/2)	31.56 30.30	26 8 28 0	77 0 86 10	34.27 32.18					
May .	(1st 2 4 1/2 2nd 2 3 1/2)	33.53 34.14	24 1 1/2 24 1 1/2	71 6 70 5	33.62 34.17	May .	(1st 2 10 1/2 2nd 2 10 1/2)	25.53 27.03	28 0 27 6	83 8 78 6	33.39 34.31					
June .	(1st 2 3 1/2 2nd 2 2 1/2)	34.61 35.01	24 1 1/2 24 1 1/2	69 7 68 14	34.53 35.06	June .	(1st 2 7 1/2 2nd 2 7 1/2)	30.36 36.00	27 7 27 6	75 8 78 12	36.18 34.62					
July .	(1st 2 2 1/2 2nd 2 3 1/2)	35.01 34.45	24 2 24 1 1/2	68 11 69 11	34.98 34.43	July .	(1st 2 6 2nd 2 5 1/2)	31.43 32.24	27 3 27 1	76 3 76 15	35.50 35.03					
August .	(1st 2 3 1/2 2nd 2 3 1/2)	34.53 34.29	24 1 1/2 24 1 1/2	69 7 70 —	34.58 34.28	August .	(1st 2 7 1/2 2nd 2 7 1/2)	29.70 30.42	27 6 27 6	79 2 80 6	34.45 33.92					
September .	(1st 2 3 1/2 2nd 2 4 1/2)	33.98 33.31	24 1 24 1/2	70 5 71 5	34.68 33.58	September .	(1st 2 8 1/2 2nd 2 8 1/2)	29.02 28.63	27 4 27 4	81 0 83 4	33.50 32.66					
October .	(1st 2 4 1/2 2nd 2 3 1/2)	33.38 34.14	24 1/2 24 —	71 5 71 1	33.56 33.33	October .	(1st 2 8 1/2 2nd 2 8 1/2)	29.07 28.41	27 4 28 2	81 15 84 6	33.12 33.19					
November .	(1st 2 3 1/2 2nd 2 2 1/2)	34.29 35.67	24 — 24 1 1/2	71 2 68 4	33.60 35.16	November .	(1st 2 9 1/2 2nd 2 10 1/2)	28.41 27.28	28 2 28 6	86 14 86 14	33.19 32.53					
December .	(1st 2 2 1/2 2nd 2 2 1/2)	35.42 35.50	24 — 24 1/2	67 13 68 4	35.24 35.06	December .	(1st 3 0 1/2 2nd 3 0 1/2)	25.75 25.70	28 2 27 8	86 12 90 13	32.29 30.16					
1914						1917										
FORTNIGHT																
January .	(1st 2 2 1/2 2nd 2 2 1/2)	35.58 35.50	24 0 24 0	68 14 67 8	34.70 35.41	January .	(1st 3 0 2nd 3 1 1/2)	26.19 25.27	27 8 27 6	90 12 92 8	30.13 29.47					
February .	(1st 2 2 1/2 2nd 2 2 1/2)	35.58 35.50	23 15 1/2 23 15 1/2	67 6 69 2	35.45 34.99	February .	(1st 3 1 1/2 2nd 3 1 1/2)	25.96 25.15	27 0 27 10	92 12 90 4	28.99 30.48					
March .	(1st 2 2 1/2 2nd 2 2 1/2)	35.25 35.25	24 0 24 1/2	68 5 68 5	34.99 35.01	March .	(1st 2 11 1/2 2nd 3 0 1/2)	26.28 25.83	27 10 27 8	85 6 87 11	32.22 31.23					
April .	(1st 2 2 1/2 2nd 2 3 1/2)	35.17 34.61	24 1 1/2 24 3	68 6 69 1	34.53 34.88	April .	(1st 3 0 1/2 2nd 3 1 1/2)	25.79 25.38	27 6 27 3	87 5 91 4	31.22 29.67					
May .	(1st 2 3 1/2 2nd 2 2 1/2)	33.75 36.27	24 1 24 1/2	69 1 66 13	34.70 35.82	May .	(1st 3 2 1/2 2nd 3 2 1/2)	24.82 24.52	27 4 27 6	94 3 89 4	28.81 30.54					
June .	(1st 2 1 1/2 2nd 2 1 1/2)	36.36 37.72	24 1 24 1	66 4 64 15	36.24 36.40	June .	(1st 3 3 1/2 2nd 3 3 1/2)	24.14 25.14	27 6 27 2	88 15 90 12	30.65 29.77					
July .	(1st 2 1 1/2 2nd 2 0 3/4)	37.35 38.10	24 1 24 2	64 15 62 10	36.40 38.36	July .	(1st 3 4 1/2 2nd 3 3 1/2)	23.43 23.65	27 6 28 0	96 14 96 13	28.14 28.80					
August .	(1st 2 2 1/2 2nd 2 1 1/2)	35.58 37.72	25 10 25 2	67 8 66 14	37.80 37.41	August .	(1st 3 8 2nd 3 10)	23.12 25.80	27 12 28 10	96 10 98 7	28.60 28.96					
September .	(1st 2 0 1/2 2nd 2 0 1/2)	37.81 39.29	25 7 25 9	66 9 65 4	37.96 39.01	September .	(1st 4 3 2nd 4 1)	18.49 19.25	28 10 27 8	109 12 98 15	25.58 27.68					
October .	(1st 1 11 1/2 2nd 1 10 1/2)	40.13 41.91	26 10 26 3	63 10 61 6	41.67 42.49	October .	(1st 3 7 1/2 2nd 3 7 1/2)	21.55 20.83	27 10 28 4	96 14 100 10	28.40 27.96					
November .	(1st 1 10 1/2 2nd 1 10 1/2)	42.62 41.45	25 10 25 4	60 7 61 3	42.22 41.09	November .	(1st 3 6 1/2 2nd 3 6 1/2)	21.68 22.06	28 8 29 0	100 6 101 4	28.28 28.52					
December .	(1st 1 11 1/2 2nd 1 10 1/2)	40.89 41.56	24 9 24 8	60 13 59 10	40.02 40.92	December .	(1st 3 7 2nd 3 7 1/2)	21.93 21.72	29 0 28 8	101 12 101 14	28.38 27.35					
1915						1918										
FORTNIGHT																
January .	(1st 1 10 1/2 2nd 1 10 1/2)	41.11 41.68	24 9 24 9	59 10 58 12	41.02 41.63	January .	(1st 3 8 1/2 2nd 3 7 1/2)	21.01 21.50	30 0 30 6	100 11 99 5	29.67 30.45					
February .	(1st 1 10 1/2 2nd 1 10 1/2)	41.45 41.22	24 10 24 8	58 15 59 7	41.61 41.05	February .	(1st 3 6 1/2 2nd 3 6 1/2)	22.10 22.06	30 12 30 12	98 5 98 12	31.15 31.01					
March .	(1st 1 11 1/2 2nd 1 11 1/2)	40.56 39.71	24 8 1/2 24 8	62 2 61 0	40.32 40.00	March .	(1st 3 7 2nd 3 9 1/2)	21.93 20.07	29 0 29 0	102 12 103 4	28.11 27.97					
April .	(1st 1 11 1/2 2nd 1 11 1/2)	40.13 39.50	24 8 24 8	60 7 61 9	40.37 39.63	April .	(1st 3 11 2nd 4 1 1/2)	20.00 19.15	29 0 29 0	108 4 114 10	26.68 25.19					
May .	(1st 1 11 1/2 2nd 1 11 1/2)	40.45 40.23	24 10 24 9	60 6 60 7	40.62 40.47	May .	(1st 4 2 1/2 2nd 4 2 1/2)	19.29 19.29	32 0 32 4	109 10 108 10	29.07 29.57					
June .	(1st 1 11 1/2 2nd 1 10 1/2)	41.80 42.26	24 10 24 13	58 7 58 3	41.82 41.96	June .	(1st 4 2 1/2 2nd 4 2 1/2)	19.34 19.32	32 0 32 4	109 10 111 10	29.07 28.77					
July .	(1st 1 10 1/2 2nd 1 10 1/2)	42.86 42.86	25 5 25 5	59 7 59 7	42.41 42.41	July .	(1st 4 3 1/2 2nd 4 3 1/2)	19.32 19.32	33 0 34 0	110 10 110 10	29.71 30.61					
August .	(1st 1 10 1/2 2nd 1 11 1/2)	42.86 40.13	25 4 25 2	58 15 59 15	42.66 41.74	August .	(1st 4 1 1/2 2nd 4 1 1/2)	19.05 19.05	34 0 33 0	110 10 110 10	30.61 29.71					
September .	(1st 1 11 1/2 2nd 1 11 1/2)	39.92 41.00	25 2 25 3	60 5 61 3	41.48 40.95	September .	(1st 4 1 1/2 2nd 4 1 1/2)	19.05 19.34	32 0 30 8	110 10 104 10	28.81 30.46					
October .	(1st 1 11 1/2 2nd 2 0 1/2)	40.89 38.59	25 3 25 4	61 4 62 9	40.95 40.13	October .	(1st 4 1 1/2 2nd 4 1 1/2)	19.05 19.34	32 0 28 8	102 10 97 10	29.59 29.07					
November .	(1st 2 0 1/2 2nd 2 1 1/2)	37.44 35.33	25 6 25 11	60 8 67 10	36.36 37.83	November .	(1st 4 1 1/2 2nd 4 1 1/2)	19.34 19.47	29 4 30 0	87 10 94 10	32.11 31.57					
December .	(1st 2 2 1/2 2nd 2 1 1/2)	36.44 36.44	25 12 25 12	67 0 67 0	38.27	December .	(1st 4 1 1/2 2nd 4 1 1/2)	19.47 19.47	31 0 31 0	101 10 101 10	30.38					

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 * being taken as 100)

		SILVER IN LONDON				SILVER IN LONDON	
		Price per ounce	Variation (100=price on 1st June 1893)			Price per ounce	Variation (100=price on 1st June 1893)
		d.				d.	
1899 HALF MONTH				1902 HALF MONTH			
January	{ 1st	27 ¹¹ / ₁₆	72.36	January	{ 1st	25 ¹¹ / ₁₆	68.42
	{ 2nd	27 ¹¹ / ₁₆	72.87		{ 2nd	25 ⁹ / ₁₆	67.71
February	{ 1st	27 ¹¹ / ₁₆	72.7	February	{ 1st	25 ¹¹ / ₁₆	67.41
	{ 2nd	27 ¹¹ / ₁₆	72.7		{ 2nd	25 ⁹ / ₁₆	67.24
March	{ 1st	27 ¹¹ / ₁₆	72.75	March	{ 1st	25 ¹¹ / ₁₆	66.57
	{ 2nd	27 ¹¹ / ₁₆	72.53		{ 2nd	24 ¹¹ / ₁₆	65.86
April	{ 1st	27 ¹¹ / ₁₆	72.71	April	{ 1st	24 ¹¹ / ₁₆	65.65
	{ 2nd	27 ¹¹ / ₁₆	73.53		{ 2nd	23 ¹¹ / ₁₆	63.33
May	{ 1st	28 ¹¹ / ₁₆	74.72	May	{ 1st	23 ¹¹ / ₁₆	62.38
	{ 2nd	28 ¹¹ / ₁₆	74.39		{ 2nd	23 ¹¹ / ₁₆	63.16
June	{ 1st	27 ¹¹ / ₁₆	73.66	June	{ 1st	24 ¹¹ / ₁₆	63.59
	{ 2nd	27 ¹¹ / ₁₆	73.52		{ 2nd	24 ¹¹ / ₁₆	64.5
July	{ 1st	27 ¹¹ / ₁₆	73.41	July	{ 1st	24 ¹¹ / ₁₆	64.50
	{ 2nd	27 ¹¹ / ₁₆	73.42		{ 2nd	24 ¹¹ / ₁₆	64.64
August	{ 1st	27 ¹¹ / ₁₆	73.48	August	{ 1st	24 ¹¹ / ₁₆	64.22
	{ 2nd	27 ¹¹ / ₁₆	72.39		{ 2nd	23 ¹¹ / ₁₆	64.12
September	{ 1st	27 ¹¹ / ₁₆	72.17	September	{ 1st	23 ¹¹ / ₁₆	63.48
	{ 2nd	27 ¹¹ / ₁₆	71.66		{ 2nd	23 ¹¹ / ₁₆	63.03
October	{ 1st	26 ¹¹ / ₁₆	70.87	October	{ 1st	23 ¹¹ / ₁₆	62.21
	{ 2nd	26 ¹¹ / ₁₆	70.61		{ 2nd	23 ¹¹ / ₁₆	61.78
November	{ 1st	26 ¹¹ / ₁₆	71.42	November	{ 1st	23 ¹¹ / ₁₆	61.05
	{ 2nd	27 ¹¹ / ₁₆	72.02		{ 2nd	22 ¹¹ / ₁₆	59.12
December	{ 1st	27 ¹¹ / ₁₆	72.4	December	{ 1st	22 ¹¹ / ₁₆	58.51
	{ 2nd	27 ¹¹ / ₁₆	72.05		{ 2nd	22 ¹¹ / ₁₆	59.17
1900 HALF MONTH				1903 HALF MONTH			
January	{ 1st	27 ¹¹ / ₁₆	71.85	January	{ 1st	22 ¹¹ / ₁₆	58.83
	{ 2nd	27 ¹¹ / ₁₆	72.79		{ 2nd	21 ¹¹ / ₁₆	57.66
February	{ 1st	27 ¹¹ / ₁₆	72.89	February	{ 1st	22 ¹¹ / ₁₆	58.36
	{ 2nd	27 ¹¹ / ₁₆	72.75		{ 2nd	22 ¹¹ / ₁₆	58.77
March	{ 1st	27 ¹¹ / ₁₆	72.99	March	{ 1st	22 ¹¹ / ₁₆	59.71
	{ 2nd	27 ¹¹ / ₁₆	73.16		{ 2nd	22 ¹¹ / ₁₆	59.54
April	{ 1st	27 ¹¹ / ₁₆	72.6	April	{ 1st	22 ¹¹ / ₁₆	60.36
	{ 2nd	27 ¹¹ / ₁₆	72.57		{ 2nd	23 ¹¹ / ₁₆	63.33
May	{ 1st	27 ¹¹ / ₁₆	72.05	May	{ 1st	24 ¹¹ / ₁₆	66.03
	{ 2nd	27 ¹¹ / ₁₆	73.1		{ 2nd	24 ¹¹ / ₁₆	65.86
June	{ 1st	27 ¹¹ / ₁₆	73.05	June	{ 1st	24 ¹¹ / ₁₆	64.49
	{ 2nd	28 ¹¹ / ₁₆	74.24		{ 2nd	24 ¹¹ / ₁₆	64.48
July	{ 1st	28 ¹¹ / ₁₆	75.15	July	{ 1st	24 ¹¹ / ₁₆	64.74
	{ 2nd	28 ¹¹ / ₁₆	74.4		{ 2nd	25 ¹¹ / ₁₆	66.85
August	{ 1st	28 ¹¹ / ₁₆	74.28	August	{ 1st	25 ¹¹ / ₁₆	67.23
	{ 2nd	28 ¹¹ / ₁₆	74.81		{ 2nd	25 ¹¹ / ₁₆	68.33
September	{ 1st	28 ¹¹ / ₁₆	76.11	September	{ 1st	26 ¹¹ / ₁₆	69.97
	{ 2nd	28 ¹¹ / ₁₆	76.72		{ 2nd	26 ¹¹ / ₁₆	71.21
October	{ 1st	29 ¹¹ / ₁₆	78.06	October	{ 1st	27 ¹¹ / ₁₆	73.36
	{ 2nd	29 ¹¹ / ₁₆	78.77		{ 2nd	28 ¹¹ / ₁₆	74.56
November	{ 1st	29 ¹¹ / ₁₆	78.04	November	{ 1st	27 ¹¹ / ₁₆	71.99
	{ 2nd	29 ¹¹ / ₁₆	78.46		{ 2nd	26 ¹¹ / ₁₆	71.42
December	{ 1st	29 ¹¹ / ₁₆	78.88	December	{ 1st	25 ¹¹ / ₁₆	68.06
	{ 2nd	29 ¹¹ / ₁₆	78.38		{ 2nd	25 ¹¹ / ₁₆	68.05
1901 HALF MONTH				1904 HALF MONTH			
January	{ 1st	29 ¹¹ / ₁₆	77.74	January	{ 1st	26 ¹¹ / ₁₆	70.99
	{ 2nd	28 ¹¹ / ₁₆	75.87		{ 2nd	26 ¹¹ / ₁₆	69.02
February	{ 1st	28 ¹¹ / ₁₆	74.32	February	{ 1st	26 ¹¹ / ₁₆	69.5
	{ 2nd	28 ¹¹ / ₁₆	74.83		{ 2nd	27 ¹¹ / ₁₆	71.84
March	{ 1st	28 ¹¹ / ₁₆	74.52	March	{ 1st	26 ¹¹ / ₁₆	70.14
	{ 2nd	27 ¹¹ / ₁₆	73.63		{ 2nd	25 ¹¹ / ₁₆	68.59
April	{ 1st	27 ¹¹ / ₁₆	71.82	April	{ 1st	24 ¹¹ / ₁₆	66.11
	{ 2nd	27 ¹¹ / ₁₆	72.81		{ 2nd	25 ¹¹ / ₁₆	66.24
May	{ 1st	27 ¹¹ / ₁₆	72.63	May	{ 1st	25 ¹¹ / ₁₆	67.61
	{ 2nd	27 ¹¹ / ₁₆	72.85		{ 2nd	25 ¹¹ / ₁₆	67.79
June	{ 1st	27 ¹¹ / ₁₆	72.76	June	{ 1st	25 ¹¹ / ₁₆	67.51
	{ 2nd	27 ¹¹ / ₁₆	72.52		{ 2nd	25 ¹¹ / ₁₆	68.39
July	{ 1st	27 ¹¹ / ₁₆	71.57	July	{ 1st	26 ¹¹ / ₁₆	70.74
	{ 2nd	26 ¹¹ / ₁₆	71.29		{ 2nd	26 ¹¹ / ₁₆	71.01
August	{ 1st	26 ¹¹ / ₁₆	71.24	August	{ 1st	26 ¹¹ / ₁₆	71.08
	{ 2nd	26 ¹¹ / ₁₆	71.47		{ 2nd	26 ¹¹ / ₁₆	69.89
September	{ 1st	26 ¹¹ / ₁₆	71.45	September	{ 1st	26 ¹¹ / ₁₆	69.23
	{ 2nd	26 ¹¹ / ₁₆	71.35		{ 2nd	26 ¹¹ / ₁₆	70.31
October	{ 1st	26 ¹¹ / ₁₆	70.77	October	{ 1st	26 ¹¹ / ₁₆	70.63
	{ 2nd	26 ¹¹ / ₁₆	70.27		{ 2nd	26 ¹¹ / ₁₆	71.14
November	{ 1st	26 ¹¹ / ₁₆	69.79	November	{ 1st	27 ¹¹ / ₁₆	71.76
	{ 2nd	25 ¹¹ / ₁₆	68.4		{ 2nd	27 ¹¹ / ₁₆	73.24
December	{ 1st	25 ¹¹ / ₁₆	67	December	{ 1st	28 ¹¹ / ₁₆	74.72
	{ 2nd	25 ¹¹ / ₁₆	67.74		{ 2nd	28 ¹¹ / ₁₆	74.72

* The price on 1st June 1893 was 37¹/₂d. per ounce

PRICES AND EXCHANGE

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

				SILVER IN LONDON						SILVER IN LONDON	
				Price per ounce	Variation (100=price on 1st June 1893)					Price per ounce	Variation (100=price on 1st June 1893)
				d						d	
1905 HALF MONTH						1908 HALF MONTH					
January		{ 1st	27 $\frac{11}{16}$	74.01	January		{ 1st	25 $\frac{17}{16}$	68.19		
		{ 2nd	27 $\frac{11}{16}$	74.09			{ 2nd	25 $\frac{17}{16}$	67.85		
February		{ 1st	28 $\frac{11}{16}$	74.64	February		{ 1st	26 $\frac{11}{16}$	69.02		
		{ 2nd	27 $\frac{11}{16}$	73.88			{ 2nd	25 $\frac{11}{16}$	68.18		
March		{ 1st	27 $\frac{11}{16}$	72.12	March		{ 1st	25 $\frac{11}{16}$	67.71		
		{ 2nd	26 $\frac{11}{16}$	69.86			{ 2nd	25 $\frac{11}{16}$	67.67		
April		{ 1st	25 $\frac{11}{16}$	68.54	April		{ 1st	25 $\frac{11}{16}$	67.19		
		{ 2nd	26 $\frac{11}{16}$	69.82			{ 2nd	24 $\frac{11}{16}$	65.63		
May		{ 1st	26 $\frac{11}{16}$	69.84	May		{ 1st	24 $\frac{11}{16}$	64.07		
		{ 2nd	26 $\frac{11}{16}$	71.38			{ 2nd	24 $\frac{11}{16}$	64.85		
June		{ 1st	27 $\frac{11}{16}$	70.99	June		{ 1st	24 $\frac{11}{16}$	64.83		
		{ 2nd	27 $\frac{11}{16}$	71.56			{ 2nd	25 $\frac{11}{16}$	66.32		
July		{ 1st	27 $\frac{11}{16}$	71.81	July		{ 1st	24 $\frac{11}{16}$	65.42		
		{ 2nd	27 $\frac{11}{16}$	72.07			{ 2nd	24 $\frac{11}{16}$	64.43		
August		{ 1st	27 $\frac{11}{16}$	72.47	August		{ 1st	24 $\frac{11}{16}$	63.66		
		{ 2nd	28 $\frac{11}{16}$	74.69			{ 2nd	25 $\frac{11}{16}$	62.78		
September		{ 1st	28 $\frac{11}{16}$	75.62	September		{ 1st	25 $\frac{11}{16}$	63.07		
		{ 2nd	28 $\frac{11}{16}$	75.69			{ 2nd	23 $\frac{11}{16}$	63.44		
October		{ 1st	28 $\frac{11}{16}$	75.27	October		{ 1st	23 $\frac{11}{16}$	63.14		
		{ 2nd	28 $\frac{11}{16}$	76.28			{ 2nd	23 $\frac{11}{16}$	62.65		
November		{ 1st	29 $\frac{11}{16}$	76.94	November		{ 1st	23 $\frac{11}{16}$	61.11		
		{ 2nd	29 $\frac{11}{16}$	79.3			{ 2nd	22 $\frac{11}{16}$	60.49		
December		{ 1st	29 $\frac{11}{16}$	78.33	December		{ 1st	22 $\frac{11}{16}$	59.26		
		{ 2nd	30 $\frac{11}{16}$	80.04			{ 2nd	22 $\frac{11}{16}$	59.66		
1906 HALF MONTH						1909 HALF MONTH					
January		{ 1st	30 $\frac{11}{16}$	79.58	January		{ 1st	23 $\frac{11}{16}$	62.71		
		{ 2nd	30 $\frac{11}{16}$	80.06			{ 2nd	23 $\frac{11}{16}$	63.35		
February		{ 1st	30 $\frac{11}{16}$	80.31	February		{ 1st	23 $\frac{11}{16}$	63.38		
		{ 2nd	30 $\frac{11}{16}$	81.16			{ 2nd	23 $\frac{11}{16}$	62.05		
March		{ 1st	29 $\frac{11}{16}$	78.97	March		{ 1st	23 $\frac{11}{16}$	61.63		
		{ 2nd	30 $\frac{11}{16}$	79.65			{ 2nd	23 $\frac{11}{16}$	61.54		
April		{ 1st	29 $\frac{11}{16}$	78.74	April		{ 1st	23 $\frac{11}{16}$	62.09		
		{ 2nd	30 $\frac{11}{16}$	79.98			{ 2nd	23 $\frac{11}{16}$	63.38		
May		{ 1st	30 $\frac{11}{16}$	81.58	May		{ 1st	24 $\frac{11}{16}$	64.77		
		{ 2nd	31 $\frac{11}{16}$	82.48			{ 2nd	24 $\frac{11}{16}$	64.20		
June		{ 1st	30 $\frac{11}{16}$	80.02	June		{ 1st	24 $\frac{11}{16}$	64.31		
		{ 2nd	30 $\frac{11}{16}$	79.97			{ 2nd	24 $\frac{11}{16}$	63.74		
July		{ 1st	30 $\frac{11}{16}$	79.61	July		{ 1st	23 $\frac{11}{16}$	62.54		
		{ 2nd	30 $\frac{11}{16}$	80.02			{ 2nd	23 $\frac{11}{16}$	62.09		
August		{ 1st	30 $\frac{11}{16}$	79.93	August		{ 1st	23 $\frac{11}{16}$	62.26		
		{ 2nd	30 $\frac{11}{16}$	81.54			{ 2nd	23 $\frac{11}{16}$	62.63		
September		{ 1st	31 $\frac{11}{16}$	83.18	September		{ 1st	23 $\frac{11}{16}$	62.99		
		{ 2nd	31 $\frac{11}{16}$	83.35			{ 2nd	23 $\frac{11}{16}$	62.79		
October		{ 1st	31 $\frac{11}{16}$	84.34	October		{ 1st	23 $\frac{11}{16}$	62.73		
		{ 2nd	32 $\frac{11}{16}$	85.91			{ 2nd	23 $\frac{11}{16}$	61.71		
November		{ 1st	32 $\frac{11}{16}$	86.96	November		{ 1st	23 $\frac{11}{16}$	61.68		
		{ 2nd	32 $\frac{11}{16}$	86.15			{ 2nd	23 $\frac{11}{16}$	61.99		
December		{ 1st	31 $\frac{11}{16}$	84.26	December		{ 1st	23 $\frac{11}{16}$	63.18		
		{ 2nd	32 $\frac{11}{16}$	85.08			{ 2nd	24 $\frac{11}{16}$	64.14		
1907 HALF MONTH						1910 HALF MONTH					
January		{ 1st	32 $\frac{11}{16}$	85.02	January		{ 1st	24 $\frac{11}{16}$	64.04		
		{ 2nd	31 $\frac{11}{16}$	83.43			{ 2nd	24 $\frac{11}{16}$	63.94		
February		{ 1st	31 $\frac{11}{16}$	84.16	February		{ 1st	24 $\frac{11}{16}$	62.91		
		{ 2nd	31 $\frac{11}{16}$	84.58			{ 2nd	23 $\frac{11}{16}$	63.12		
March		{ 1st	31 $\frac{11}{16}$	84.26	March		{ 1st	23 $\frac{11}{16}$	62.13		
		{ 2nd	30 $\frac{11}{16}$	81.74			{ 2nd	23 $\frac{11}{16}$	63.36		
April		{ 1st	30 $\frac{11}{16}$	80.02	April		{ 1st	24 $\frac{11}{16}$	64.19		
		{ 2nd	30 $\frac{11}{16}$	80.27			{ 2nd	24 $\frac{11}{16}$	65.42		
May		{ 1st	30 $\frac{11}{16}$	79.92	May		{ 1st	24 $\frac{11}{16}$	65.82		
		{ 2nd	30 $\frac{11}{16}$	81.61			{ 2nd	24 $\frac{11}{16}$	65.66		
June		{ 1st	30 $\frac{11}{16}$	81.61	June		{ 1st	24 $\frac{11}{16}$	65.18		
		{ 2nd	30 $\frac{11}{16}$	82.03			{ 2nd	24 $\frac{11}{16}$	65.42		
July		{ 1st	31 $\frac{11}{16}$	82.27	July		{ 1st	25 $\frac{11}{16}$	66.35		
		{ 2nd	31 $\frac{11}{16}$	83.84			{ 2nd	25 $\frac{11}{16}$	66.25		
August		{ 1st	31 $\frac{11}{16}$	84.48	August		{ 1st	24 $\frac{11}{16}$	64.88		
		{ 2nd	31 $\frac{11}{16}$	83.34			{ 2nd	24 $\frac{11}{16}$	64.65		
September		{ 1st	31 $\frac{11}{16}$	83.32	September		{ 1st	24 $\frac{11}{16}$	64.65		
		{ 2nd	31 $\frac{11}{16}$	82.62			{ 2nd	24 $\frac{11}{16}$	65.5		
October		{ 1st	30 $\frac{11}{16}$	79.98	October		{ 1st	25 $\frac{11}{16}$	66.49		
		{ 2nd	29 $\frac{11}{16}$	74.26			{ 2nd	25 $\frac{11}{16}$	68.8		
November		{ 1st	27 $\frac{11}{16}$	72.29	November		{ 1st	25 $\frac{11}{16}$	68.5		
		{ 2nd	26 $\frac{11}{16}$	71.44			{ 2nd	25 $\frac{11}{16}$	67.6		
December		{ 1st	26 $\frac{11}{16}$	69.23	December		{ 1st	25 $\frac{11}{16}$	66.76		
		{ 2nd	24 $\frac{11}{16}$	64.94			{ 2nd	25 $\frac{11}{16}$	66.66		

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

SILVER IN LONDON			SILVER IN LONDON		
	Price per ounce	Variation (100=price on 1st June 1893)		Price per ounce	Variation (100=price on 1st June 1893)
	d.			d.	
1911			1914		
HALF MONTH			HALF MONTH		
January	{ 1st 25 ¹¹ / ₁₆	66.82	January	{ 1st 26 ¹¹ / ₁₆	70.38
	{ 2nd 25 ¹¹ / ₁₆	65.05		{ 2nd 26 ¹¹ / ₁₆	70.35
February	{ 1st 23 ¹¹ / ₁₆	63.46	February	{ 1st 26 ¹¹ / ₁₆	70.38
	{ 2nd 24 ¹¹ / ₁₆	64.07		{ 2nd 26 ¹¹ / ₁₆	70.36
March	{ 1st 24 ¹¹ / ₁₆	64.49	March	{ 1st 26 ¹¹ / ₁₆	70.97
	{ 2nd 24 ¹¹ / ₁₆	64.36		{ 2nd 26 ¹¹ / ₁₆	70.92
April	{ 1st 24 ¹¹ / ₁₆	64.71	April	{ 1st 26 ¹¹ / ₁₆	71.27
	{ 2nd 24 ¹¹ / ₁₆	65.52		{ 2nd 26 ¹¹ / ₁₆	71.66
May	{ 1st 24 ¹¹ / ₁₆	65.13	May	{ 1st 26 ¹¹ / ₁₆	69.82
	{ 2nd 24 ¹¹ / ₁₆	65.11		{ 2nd 26 ¹¹ / ₁₆	68.86
June	{ 1st 24 ¹¹ / ₁₆	65.01	June	{ 1st 25 ¹¹ / ₁₆	68.75
	{ 2nd 24 ¹¹ / ₁₆	64.67		{ 2nd 25 ¹¹ / ₁₆	68.38
July	{ 1st 24 ¹¹ / ₁₆	64.97	July	{ 1st 24 ¹¹ / ₁₆	65.1
	{ 2nd 24 ¹¹ / ₁₆	64.12		{ 2nd 24 ¹¹ / ₁₆	69.53
August	{ 1st 24 ¹¹ / ₁₆	63.77	August	{ 1st 24 ¹¹ / ₁₆	68.58
	{ 2nd 24 ¹¹ / ₁₆	63.82		{ 2nd 24 ¹¹ / ₁₆	65.23
September	{ 1st 24 ¹¹ / ₁₆	64.07	September	{ 1st 24 ¹¹ / ₁₆	63.84
	{ 2nd 24 ¹¹ / ₁₆	64.18		{ 2nd 24 ¹¹ / ₁₆	63.18
October	{ 1st 24 ¹¹ / ₁₆	64.27	October	{ 1st 22 ¹¹ / ₁₆	60.8
	{ 2nd 24 ¹¹ / ₁₆	65.77		{ 2nd 22 ¹¹ / ₁₆	59.6
November	{ 1st 25 ¹¹ / ₁₆	67.42	November	{ 1st 22 ¹¹ / ₁₆	60.3
	{ 2nd 25 ¹¹ / ₁₆	68.48		{ 2nd 22 ¹¹ / ₁₆	60.45
December	{ 1st 25 ¹¹ / ₁₆	67.57	December	{ 1st 22 ¹¹ / ₁₆	
	{ 2nd 25 ¹¹ / ₁₆	66.74		{ 2nd 22 ¹¹ / ₁₆	
1912			1915		
HALF MONTH			HALF MONTH		
January	{ 1st 25 ¹¹ / ₁₆	67.08	January	{ 1st 22 ¹¹ / ₁₆	60.23
	{ 2nd 26 ¹¹ / ₁₆	69.78		{ 2nd 22 ¹¹ / ₁₆	60.22
February	{ 1st 27 ¹¹ / ₁₆	72.48	February	{ 1st 22 ¹¹ / ₁₆	59.9
	{ 2nd 26 ¹¹ / ₁₆	71.51		{ 2nd 22 ¹¹ / ₁₆	60.46
March	{ 1st 26 ¹¹ / ₁₆	71.31	March	{ 1st 23 ¹¹ / ₁₆	62.3
	{ 2nd 26 ¹¹ / ₁₆	71.04		{ 2nd 23 ¹¹ / ₁₆	62.3
April	{ 1st 27 ¹¹ / ₁₆	73.01	April	{ 1st 23 ¹¹ / ₁₆	62.9
	{ 2nd 27 ¹¹ / ₁₆	74.02		{ 2nd 23 ¹¹ / ₁₆	62.4
May	{ 1st 28 ¹¹ / ₁₆	74.55	May	{ 1st 23 ¹¹ / ₁₆	62.35
	{ 2nd 28 ¹¹ / ₁₆	74.41		{ 2nd 23 ¹¹ / ₁₆	61.9
June	{ 1st 28 ¹¹ / ₁₆	75.06	June	{ 1st 23 ¹¹ / ₁₆	61.5
	{ 2nd 27 ¹¹ / ₁₆	74.16		{ 2nd 23 ¹¹ / ₁₆	60.36
July	{ 1st 27 ¹¹ / ₁₆	73.76	July	{ 1st 22 ¹¹ / ₁₆	59.49
	{ 2nd 27 ¹¹ / ₁₆	73.97		{ 2nd 22 ¹¹ / ₁₆	59.7
August	{ 1st 28 ¹¹ / ₁₆	76.07	August	{ 1st 22 ¹¹ / ₁₆	60.48
	{ 2nd 28 ¹¹ / ₁₆	76.61		{ 2nd 22 ¹¹ / ₁₆	62.2
September	{ 1st 29 ¹¹ / ₁₆	77.52	September	{ 1st 23 ¹¹ / ₁₆	62.4
	{ 2nd 29 ¹¹ / ₁₆	77.95		{ 2nd 23 ¹¹ / ₁₆	63.22
October	{ 1st 29 ¹¹ / ₁₆	77.19	October	{ 1st 23 ¹¹ / ₁₆	63.4
	{ 2nd 29 ¹¹ / ₁₆	76.58		{ 2nd 23 ¹¹ / ₁₆	64.3
November	{ 1st 29 ¹¹ / ₁₆	77.07	November	{ 1st 24 ¹¹ / ₁₆	64.8
	{ 2nd 29 ¹¹ / ₁₆	78.39		{ 2nd 24 ¹¹ / ₁₆	71.16
December	{ 1st 29 ¹¹ / ₁₆	77.17	December	{ 1st 25 ¹¹ / ₁₆	68.8
	{ 2nd 29 ¹¹ / ₁₆			{ 2nd 25 ¹¹ / ₁₆	
1913			1916		
HALF MONTH			HALF MONTH		
January	{ 1st 29 ¹¹ / ₁₆	77.48	January	{ 1st 26 ¹¹ / ₁₆	70.8
	{ 2nd 28 ¹¹ / ₁₆	76.12		{ 2nd 27 ¹¹ / ₁₆	71.6
February	{ 1st 28 ¹¹ / ₁₆	75.74	February	{ 1st 27 ¹¹ / ₁₆	71.53
	{ 2nd 28 ¹¹ / ₁₆	74.66		{ 2nd 27 ¹¹ / ₁₆	71.35
March	{ 1st 26 ¹¹ / ₁₆	71.47	March	{ 1st 26 ¹¹ / ₁₆	71.47
	{ 2nd 26 ¹¹ / ₁₆	69.82		{ 2nd 26 ¹¹ / ₁₆	74.12
April	{ 1st 27 ¹¹ / ₁₆	71.87	April	{ 1st 29 ¹¹ / ₁₆	77.84
	{ 2nd 27 ¹¹ / ₁₆	73.38		{ 2nd 31 ¹¹ / ₁₆	83.62
May	{ 1st 27 ¹¹ / ₁₆	73.76	May	{ 1st 30 ¹¹ / ₁₆	95.9
	{ 2nd 27 ¹¹ / ₁₆	73.73		{ 2nd 34 ¹¹ / ₁₆	92.2
June	{ 1st 27 ¹¹ / ₁₆	72.91	June	{ 1st 31 ¹¹ / ₁₆	82.63
	{ 2nd 26 ¹¹ / ₁₆	71.31		{ 2nd 31 ¹¹ / ₁₆	82.16
July	{ 1st 26 ¹¹ / ₁₆	71.32	July	{ 1st 30 ¹¹ / ₁₆	78.69
	{ 2nd 27 ¹¹ / ₁₆	72.1		{ 2nd 29 ¹¹ / ₁₆	79.37
August	{ 1st 27 ¹¹ / ₁₆	72.27	August	{ 1st 31 ¹¹ / ₁₆	83.81
	{ 2nd 27 ¹¹ / ₁₆	73.53		{ 2nd 32 ¹¹ / ₁₆	85.70
September	{ 1st 27 ¹¹ / ₁₆	73.09	September	{ 1st 32 ¹¹ / ₁₆	86.78
	{ 2nd 28 ¹¹ / ₁₆	75.17		{ 2nd 32 ¹¹ / ₁₆	85.93
October	{ 1st 28 ¹¹ / ₁₆	74.85	October	{ 1st 32 ¹¹ / ₁₆	85.73
	{ 2nd 27 ¹¹ / ₁₆	74.06		{ 2nd 33 ¹¹ / ₁₆	88.73
November	{ 1st 27 ¹¹ / ₁₆	72.94	November	{ 1st 34 ¹¹ / ₁₆	91.98
	{ 2nd 27 ¹¹ / ₁₆	71.54		{ 2nd 36 ¹¹ / ₁₆	95.79
December	{ 1st 26 ¹¹ / ₁₆	70.97	December	{ 1st 36 ¹¹ / ₁₆	97.30
	{ 2nd 26 ¹¹ / ₁₆	70.69		{ 2nd 36 ¹¹ / ₁₆	

PRICES AND EXCHANGE

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—concluded

					SILVER IN LONDON							SILVER IN LONDON	
					Price per ounce	Variation (100=price on 1st June 1893)						Price per ounce	Variation (100=price 1st June 1893)
1917 HALF MONTH.					d.		1918 HALF MONTH					d.	
January	.	.	.	.	{ 1st 361 $\frac{1}{2}$	96-08	January	.	.	.	.	{ 1st 44 $\frac{1}{2}$	118-54
					{ 2nd 37 $\frac{1}{8}$	98-07						{ 2nd 43 $\frac{1}{2}$	116-21
February	.	.	.	.	{ 1st 37 $\frac{1}{8}$	99-84	February	.	.	.	.	{ 1st 43	113-91
					{ 2nd 37 $\frac{1}{8}$	100-16						{ 2nd 42 $\frac{1}{2}$	112-58
March	.	.	.	.	{ 1st 36 $\frac{1}{8}$	97-83	March	.	.	.	.	{ 1st 42 $\frac{1}{2}$	113-24
					{ 2nd 36 $\frac{1}{8}$	95-36						{ 2nd 44 $\frac{1}{2}$	118-54
April	.	.	.	.	{ 1st 36 $\frac{1}{8}$	97-01	April	.	.	.	.	{ 1st 45 $\frac{1}{2}$	121-19
					{ 2nd 37 $\frac{3}{8}$	98-52						{ 2nd 48 $\frac{1}{2}$	128-48
May	.	.	.	.	{ 1st 37 $\frac{3}{8}$	100-05	May	.	.	.	.	{ 1st 49 $\frac{1}{2}$	130-01
					{ 2nd 38	100-67						{ 2nd 49 $\frac{1}{2}$	129-46
June	.	.	.	.	{ 1st 38 $\frac{1}{2}$	101-99	June	.	.	.	.	{ 1st 49 $\frac{1}{2}$	129-46
					{ 2nd 39 $\frac{1}{2}$	104-95						{ 2nd 49 $\frac{1}{2}$	129-46
July	.	.	.	.	{ 1st 40 $\frac{1}{2}$	106-28	July	.	.	.	.	{ 1st 49 $\frac{1}{2}$	129-14
					{ 2nd 40 $\frac{1}{2}$	106-17						{ 2nd 48 $\frac{1}{2}$	129-14
August	.	.	.	.	{ 1st 41 $\frac{1}{2}$	110-60	August	.	.	.	.	{ 1st 48 $\frac{1}{2}$	129-14
					{ 2nd 44 $\frac{1}{2}$	118-51						{ 2nd 49 $\frac{1}{2}$	130-46
September	.	.	.	.	{ 1st 49	129-80	September	.	.	.	.	{ 1st 49 $\frac{1}{2}$	131-13
					{ 2nd 53	140-40						{ 2nd 49 $\frac{1}{2}$	131-13
October	.	.	.	.	{ 1st 45 $\frac{1}{2}$	121-64	October	.	.	.	.	{ 1st 49 $\frac{1}{2}$	131-13
					{ 2nd 43	113-91						{ 2nd 49 $\frac{1}{2}$	113-13
November	.	.	.	.	{ 1st 44 $\frac{1}{2}$	116-83	November	.	.	.	.	{ 1st 49 $\frac{1}{2}$	130-46
					{ 2nd 43	113-91						{ 2nd 48 $\frac{1}{2}$	129-14
December	.	.	.	.	{ 1st 42 $\frac{1}{2}$	113-56	December	.	.	.	.	{ 1st 48 $\frac{1}{2}$	128-48
					{ 2nd 43 $\frac{1}{2}$	114-62						{ 2nd 48 $\frac{1}{2}$	128-32

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898, and their VARIATIONS (the rate of exchange on the 1st June 1893 *being taken as 100)

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA			
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)		
1898			s. d.		1899			s. d.			
HALF MONTH					HALF MONTH						
January	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	108-29 109-55	January	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	110-04 110-12
February	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	108-59 109-1	February	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	109-98 109-71
March	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-58 108-24	March	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	109-61 109-49
April	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	108-62 109-66	April	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-36 109-38
May	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	109-15 109-61	May	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-49 109-14
June	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-42 109-35	June	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 4	109-14 109-4
July	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-28 108-38	July	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-43 109-27
August	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	108-38 108-69	August	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	109-34 109-42
September	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-19 109-14	September	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 4	109-64 110-26
October	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-17 109-3	October	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	110-43 110-33
November	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 3 $\frac{1}{2}$	109-12 109-1	November	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	110-45 110-27
December	.	.	{ 1st 2nd	1 3 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	109-36 109-6	December	.	.	{ 1st 2nd	1 4 $\frac{1}{2}$ 1 4 $\frac{1}{2}$	110-12 110-18

* The rate of exchange on 1st June 1893 was 1s. 2 $\frac{1}{2}$ d.

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898 and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
			s. d.					s. d.	
1900					1903				
HALF MONTH					HALF MONTH				
January	{ 1st	1	4 ¹ / ₈	110.47	January	{ 1st	1	4 ¹ / ₈	109.81
	{ 2nd	1	4 ¹ / ₈	111.08		{ 2nd	1	4 ¹ / ₈	110.01
February	{ 1st	1	4 ¹ / ₈	110.67	February	{ 1st	1	4 ¹ / ₈	110.21
	{ 2nd	1	4 ¹ / ₈	110.2		{ 2nd	1	4 ¹ / ₈	110.18
March	{ 1st	1	4 ¹ / ₈	110.01	March	{ 1st	1	4 ¹ / ₈	110.04
	{ 2nd	1	4 ¹ / ₈	109.46		{ 2nd	1	4 ¹ / ₈	109.45
April	{ 1st	1	3 ³ / ₈	109.24	April	{ 1st	1	3 ³ / ₈	109.29
	{ 2nd	1	3 ³ / ₈	109.21		{ 2nd	1	3 ³ / ₈	109.22
May	{ 1st	1	3 ³ / ₈	109.17	May	{ 1st	1	3 ³ / ₈	109.17
	{ 2nd	1	4 ¹ / ₈	109.42		{ 2nd	1	4 ¹ / ₈	109.47
June	{ 1st	1	3 ³ / ₈	109.38	June	{ 1st	1	3 ³ / ₈	109.42
	{ 2nd	1	3 ³ / ₈	109.38		{ 2nd	1	4 ¹ / ₈	109.47
July	{ 1st	1	3 ³ / ₈	109.17	July	{ 1st	1	4	109.4
	{ 2nd	1	3 ³ / ₈	108.94		{ 2nd	1	4 ¹ / ₈	109.62
August	{ 1st	1	3 ³ / ₈	108.86	August	{ 1st	1	4 ¹ / ₈	109.62
	{ 2nd	1	3 ³ / ₈	109.16		{ 2nd	1	4 ¹ / ₈	109.58
September	{ 1st	1	3 ³ / ₈	109.29	September	{ 1st	1	4 ¹ / ₈	109.71
	{ 2nd	1	3 ³ / ₈	109.19		{ 2nd	1	4 ¹ / ₈	109.63
October	{ 1st	1	3 ³ / ₈	109.19	October	{ 1st	1	4 ¹ / ₈	109.68
	{ 2nd	1	3 ³ / ₈	109.99		{ 2nd	1	4 ¹ / ₈	109.49
November	{ 1st	1	3 ³ / ₈	109.15	November	{ 1st	1	4 ¹ / ₈	109.88
	{ 2nd	1	3 ³ / ₈	109.27		{ 2nd	1	4 ¹ / ₈	109.89
December	{ 1st	1	4 ¹ / ₈	109.45	December	{ 1st	1	4 ¹ / ₈	109.88
	{ 2nd	1	4 ¹ / ₈	110.19		{ 2nd	1	4 ¹ / ₈	110.26
1901					1904				
HALF MONTH					HALF MONTH				
January	{ 1st	1	4 ¹ / ₈	110.1	January	{ 1st	1	4 ¹ / ₈	110.5
	{ 2nd	1	4 ¹ / ₈	109.92		{ 2nd	1	4 ¹ / ₈	110.43
February	{ 1st	1	4 ¹ / ₈	109.66	February	{ 1st	1	4 ¹ / ₈	110.5
	{ 2nd	1	4 ¹ / ₈	109.59		{ 2nd	1	4 ¹ / ₈	110.45
March	{ 1st	1	3 ³ / ₈	109.18	March	{ 1st	1	4 ¹ / ₈	109.95
	{ 2nd	1	3 ³ / ₈	109.07		{ 2nd	1	4 ¹ / ₈	109.7
April	{ 1st	1	3 ³ / ₈	108.95	April	{ 1st	1	4 ¹ / ₈	109.83
	{ 2nd	1	3 ³ / ₈	109.22		{ 2nd	1	4 ¹ / ₈	109.75
May	{ 1st	1	3 ³ / ₈	109.25	May	{ 1st	1	4 ¹ / ₈	109.83
	{ 2nd	1	3 ³ / ₈	109.03		{ 2nd	1	4 ¹ / ₈	109.74
June	{ 1st	1	3 ³ / ₈	108.97	June	{ 1st	1	4	109.4
	{ 2nd	1	3 ³ / ₈	108.96		{ 2nd	1	4	109.4
July	{ 1st	1	3 ³ / ₈	108.76	July	{ 1st	1	4	109.4
	{ 2nd	1	3 ³ / ₈	108.65		{ 2nd	1	4 ¹ / ₈	109.42
August	{ 1st	1	3 ³ / ₈	108.59	August	{ 1st	1	4 ¹ / ₈	109.55
	{ 2nd	1	3 ³ / ₈	109.31		{ 2nd	1	4 ¹ / ₈	109.55
September	{ 1st	1	4	109.4	September	{ 1st	1	4 ¹ / ₈	109.42
	{ 2nd	1	4	109.4		{ 2nd	1	4	109.4
October	{ 1st	1	3 ³ / ₈	109.35	October	{ 1st	1	4 ¹ / ₈	109.54
	{ 2nd	1	4 ¹ / ₈	109.44		{ 2nd	1	4 ¹ / ₈	109.95
November	{ 1st	1	4 ¹ / ₈	109.45	November	{ 1st	1	4 ¹ / ₈	110.16
	{ 2nd	1	4	109.4		{ 2nd	1	4 ¹ / ₈	110.04
December	{ 1st	1	3 ³ / ₈	109.34	December	{ 1st	1	4 ¹ / ₈	110.04
	{ 2nd	1	4 ¹ / ₈	109.64		{ 2nd	1	4 ¹ / ₈	110.04
1902					1905				
HALF MONTH					HALF MONTH				
January	{ 1st	1	4 ¹ / ₈	106.77	January	{ 1st	1	4 ¹ / ₈	110.00
	{ 2nd	1	4 ¹ / ₈	110.01		{ 2nd	1	4 ¹ / ₈	110.02
February	{ 1st	1	4 ¹ / ₈	109.83	February	{ 1st	1	4 ¹ / ₈	109.83
	{ 2nd	1	4 ¹ / ₈	110.02		{ 2nd	1	4 ¹ / ₈	109.86
March	{ 1st	1	4 ¹ / ₈	109.82	March	{ 1st	1	4 ¹ / ₈	109.89
	{ 2nd	1	4 ¹ / ₈	109.63		{ 2nd	1	4 ¹ / ₈	109.8
April	{ 1st	1	3 ³ / ₈	109.19	April	{ 1st	1	3 ³ / ₈	109.44
	{ 2nd	1	3 ³ / ₈	109.02		{ 2nd	1	3 ³ / ₈	109.19
May	{ 1st	1	3 ³ / ₈	108.97	May	{ 1st	1	3 ³ / ₈	109.19
	{ 2nd	1	3 ³ / ₈	108.79		{ 2nd	1	3 ³ / ₈	109.25
June	{ 1st	1	3 ³ / ₈	108.76	June	{ 1st	1	4 ¹ / ₈	109.49
	{ 2nd	1	3 ³ / ₈	108.81		{ 2nd	1	4 ¹ / ₈	109.54
July	{ 1st	1	3 ³ / ₈	108.97	July	{ 1st	1	4 ¹ / ₈	109.61
	{ 2nd	1	3 ³ / ₈	109.14		{ 2nd	1	4 ¹ / ₈	109.61
August	{ 1st	1	3 ³ / ₈	108.97	August	{ 1st	1	4 ¹ / ₈	109.76
	{ 2nd	1	3 ³ / ₈	108.99		{ 2nd	1	4 ¹ / ₈	109.83
September	{ 1st	1	3 ³ / ₈	109.02	September	{ 1st	1	4 ¹ / ₈	109.83
	{ 2nd	1	3 ³ / ₈	109.19		{ 2nd	1	4 ¹ / ₈	109.83
October	{ 1st	1	3 ³ / ₈	109.19	October	{ 1st	1	4 ¹ / ₈	110.01
	{ 2nd	1	3 ³ / ₈	109.19		{ 2nd	1	4 ¹ / ₈	109.96
November	{ 1st	1	3 ³ / ₈	109.31	November	{ 1st	1	4 ¹ / ₈	109.83
	{ 2nd	1	4 ¹ / ₈	109.41		{ 2nd	1	4 ¹ / ₈	109.81
December	{ 1st	1	4 ¹ / ₈	109.58	December	{ 1st	1	4 ¹ / ₈	109.88
	{ 2nd	1	4 ¹ / ₈	109.65		{ 2nd	1	4 ¹ / ₈	110.18

PRICES AND EXCHANGE

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

		RATE OF EXCHANGE IN CALCUTTA				RATE OF EXCHANGE IN CALCUTTA	
		Rate (on demand bills)	Variation (100=rate on 1st June 1893)			Rate (on demand bills)	Variation (100=rate on 1st June 1893)
1906 HALF MONTH		s. d.		1909—contd. HALF MONTH—contd.		s. d.	
January	{ 1st	1 4 ¹¹ / ₁₆	110-24	April	{ 1st	1 3 ³ / ₁₆	108-86
	{ 2nd	1 4 ¹¹ / ₁₆	110-22		{ 2nd	1 3 ³ / ₁₆	109-22
February	{ 1st	1 4 ¹¹ / ₁₆	110-27	May	{ 1st	1 3 ³ / ₁₆	109-35
	{ 2nd	1 4 ¹¹ / ₁₆	110-18		{ 2nd	1 3 ³ / ₁₆	109-19
March	{ 1st	1 4 ¹¹ / ₁₆	109-92	June	{ 1st	1 3 ³ / ₁₆	109-19
	{ 2nd	1 3 ³ / ₁₆	109-32		{ 2nd	1 3 ³ / ₁₆	109-19
April	{ 1st	1 3 ³ / ₁₆	109-34	July	{ 1st	1 3 ³ / ₁₆	109-01
	{ 2nd	1 4 ¹¹ / ₁₆	109-47		{ 2nd	1 3 ³ / ₁₆	108-81
May	{ 1st	1 4 ¹¹ / ₁₆	109-7	August	{ 1st	1 3 ³ / ₁₆	108-76
	{ 2nd	1 4 ¹¹ / ₁₆	109-74		{ 2nd	1 3 ³ / ₁₆	108-74
June	{ 1st	1 4 ¹¹ / ₁₆	109-47	September	{ 1st	1 3 ³ / ₁₆	108-64
	{ 2nd	1 4 ¹¹ / ₁₆	109-47		{ 2nd	1 3 ³ / ₁₆	109-23
July	{ 1st	1 4	108-4	October	{ 1st	1 4 ¹¹ / ₁₆	109-7
	{ 2nd	1 4	109-4		{ 2nd	1 4 ¹¹ / ₁₆	108-73
August	{ 1st	1 4 ¹¹ / ₁₆	109-61	November	{ 1st	1 4 ¹¹ / ₁₆	109-77
	{ 2nd	1 4 ¹¹ / ₁₆	109-84		{ 2nd	1 4 ¹¹ / ₁₆	110-18
September	{ 1st	1 4 ¹¹ / ₁₆	110-02	December	{ 1st	1 4 ¹¹ / ₁₆	110-26
	{ 2nd	1 4 ¹¹ / ₁₆	110-01		{ 2nd	1 4 ¹¹ / ₁₆	110-23
October	{ 1st	1 4 ¹¹ / ₁₆	109-91	1910 HALF MONTH			
	{ 2nd	1 4 ¹¹ / ₁₆	109-71	January	{ 1st	1 4 ¹¹ / ₁₆	110-03
November	{ 1st	1 4 ¹¹ / ₁₆	109-89		{ 2nd	1 4 ¹¹ / ₁₆	109-81
	{ 2nd	1 4 ¹¹ / ₁₆	110-31	February	{ 1st	1 4 ¹¹ / ₁₆	109-77
December	{ 1st	1 4 ¹¹ / ₁₆	110-76		{ 2nd	1 4 ¹¹ / ₁₆	109-96
	{ 2nd	1 4 ¹¹ / ₁₆	111-2	March	{ 1st	1 4 ¹¹ / ₁₆	110-22
1907 HALF MONTH					{ 2nd	1 4 ¹¹ / ₁₆	110-18
January	{ 1st	1 4 ¹¹ / ₁₆	110-76	April	{ 1st	1 4 ¹¹ / ₁₆	110-04
	{ 2nd	1 4 ¹¹ / ₁₆	110-74		{ 2nd	1 4 ¹¹ / ₁₆	109-96
February	{ 1st	1 4 ¹¹ / ₁₆	110-67	May	{ 1st	1 4 ¹¹ / ₁₆	109-55
	{ 2nd	1 4 ¹¹ / ₁₆	110-71		{ 2nd	1 3 ³ / ₁₆	109-07
March	{ 1st	1 4 ¹¹ / ₁₆	110-55	June	{ 1st	1 3 ³ / ₁₆	108-76
	{ 2nd	1 4 ¹¹ / ₁₆	110-56		{ 2nd	1 3 ³ / ₁₆	109-19
April	{ 1st	1 4 ¹¹ / ₁₆	110-65	July	{ 1st	1 3 ³ / ₁₆	109-25
	{ 2nd	1 4 ¹¹ / ₁₆	110-47		{ 2nd	1 3 ³ / ₁₆	109-38
May	{ 1st	1 4 ¹¹ / ₁₆	109-96	August	{ 1st	1 3 ³ / ₁₆	109-31
	{ 2nd	1 4 ¹¹ / ₁₆	110-09		{ 2nd	1 3 ³ / ₁₆	109-55
June	{ 1st	1 4 ¹¹ / ₁₆	110-19	September	{ 1st	1 4 ¹¹ / ₁₆	109-66
	{ 2nd	1 4 ¹¹ / ₁₆	110-19		{ 2nd	1 4 ¹¹ / ₁₆	109-71
July	{ 1st	1 4 ¹¹ / ₁₆	110-04	October	{ 1st	1 4 ¹¹ / ₁₆	110-02
	{ 2nd	1 4 ¹¹ / ₁₆	109-74		{ 2nd	1 4 ¹¹ / ₁₆	110-14
August	{ 1st	1 4 ¹¹ / ₁₆	109-62	November	{ 1st	1 4 ¹¹ / ₁₆	110-04
	{ 2nd	1 4 ¹¹ / ₁₆	109-55		{ 2nd	1 4 ¹¹ / ₁₆	110-04
September	{ 1st	1 4 ¹¹ / ₁₆	109-42	December	{ 1st	1 4 ¹¹ / ₁₆	110-04
	{ 2nd	1 4 ¹¹ / ₁₆	109-73		{ 2nd	1 4 ¹¹ / ₁₆	110-08
October	{ 1st	1 4 ¹¹ / ₁₆	109-55	1911 HALF MONTH			
	{ 2nd	1 4 ¹¹ / ₁₆	109-53	January	{ 1st	1 4 ¹¹ / ₁₆	110-26
November	{ 1st	1 3 ³ / ₁₆	109-28		{ 2nd	1 4 ¹¹ / ₁₆	110-21
	{ 2nd	1 3 ³ / ₁₆	108-45	February	{ 1st	1 4 ¹¹ / ₁₆	110-02
December	{ 1st	1 3 ³ / ₁₆	108-85		{ 2nd	1 4 ¹¹ / ₁₆	110-04
	{ 2nd	1 3 ³ / ₁₆	109-02	March	{ 1st	1 4 ¹¹ / ₁₆	110-97
1908 HALF MONTH					{ 2nd	1 4 ¹¹ / ₁₆	108-99
January	{ 1st	1 3 ³ / ₁₆	108-21	April	{ 1st	1 4 ¹¹ / ₁₆	110-04
	{ 2nd	1 3 ³ / ₁₆	108-05		{ 2nd	1 4 ¹¹ / ₁₆	110-04
February	{ 1st	1 3 ³ / ₁₆	108-97	May	{ 1st	1 4 ¹¹ / ₁₆	110-02
	{ 2nd	1 3 ³ / ₁₆	109-98		{ 2nd	1 4 ¹¹ / ₁₆	109-76
March	{ 1st	1 3 ³ / ₁₆	108-91	June	{ 1st	1 3 ³ / ₁₆	108-35
	{ 2nd	1 3 ³ / ₁₆	108-66		{ 2nd	1 4 ¹¹ / ₁₆	109-51
April	{ 1st	1 3 ³ / ₁₆	108-55	July	{ 1st	1 4 ¹¹ / ₁₆	109-68
	{ 2nd	1 3 ³ / ₁₆	108-55		{ 2nd	1 4 ¹¹ / ₁₆	109-74
May	{ 1st	1 3 ³ / ₁₆	108-55	August	{ 1st	1 4 ¹¹ / ₁₆	109-61
	{ 2nd	1 3 ³ / ₁₆	108-55		{ 2nd	1 4 ¹¹ / ₁₆	109-61
June	{ 1st	1 3 ³ / ₁₆	108-6	September	{ 1st	1 4 ¹¹ / ₁₆	109-8
	{ 2nd	1 3 ³ / ₁₆	108-76		{ 2nd	1 4 ¹¹ / ₁₆	109-89
July	{ 1st	1 3 ³ / ₁₆	108-55	October	{ 1st	1 4 ¹¹ / ₁₆	110-04
	{ 2nd	1 3 ³ / ₁₆	108-53		{ 2nd	1 4 ¹¹ / ₁₆	109-92
August	{ 1st	1 3 ³ / ₁₆	108-53	November	{ 1st	1 4 ¹¹ / ₁₆	108-83
	{ 2nd	1 3 ³ / ₁₆	108-65		{ 2nd	1 4 ¹¹ / ₁₆	109-83
September	{ 1st	1 3 ³ / ₁₆	108-08	December	{ 1st	1 4 ¹¹ / ₁₆	109-83
	{ 2nd	1 3 ³ / ₁₆	108-21		{ 2nd	1 4 ¹¹ / ₁₆	110-02
October	{ 1st	1 3 ³ / ₁₆	108-93	1912 HALF MONTH			
	{ 2nd	1 3 ³ / ₁₆	108-76	January	{ 1st	1 4 ¹¹ / ₁₆	110-12
November	{ 1st	1 3 ³ / ₁₆	108-76		{ 2nd	1 4 ¹¹ / ₁₆	110-26
	{ 2nd	1 3 ³ / ₁₆	108-76	February	{ 1st	1 4 ¹¹ / ₁₆	110-26
December	{ 1st	1 3 ³ / ₁₆	108-87		{ 2nd	1 4 ¹¹ / ₁₆	110-26
	{ 2nd	1 3 ³ / ₁₆	109-16	March	{ 1st	1 4 ¹¹ / ₁₆	110-26
1909 HALF MONTH					{ 2nd	1 4 ¹¹ / ₁₆	110-03
January	{ 1st	1 3 ³ / ₁₆	109-19	April	{ 1st	1 4 ¹¹ / ₁₆	109-73
	{ 2nd	1 3 ³ / ₁₆	109-15		{ 2nd	1 4 ¹¹ / ₁₆	109-83
February	{ 1st	1 3 ³ / ₁₆	108-97	May	{ 1st	1 4 ¹¹ / ₁₆	109-72
	{ 2nd	1 3 ³ / ₁₆	108-97		{ 2nd	1 4 ¹¹ / ₁₆	109-61
March	{ 1st	1 3 ³ / ₁₆	108-97	June	{ 1st	1 4 ¹¹ / ₁₆	109-64
	{ 2nd	1 3 ³ / ₁₆	108-92		{ 2nd	1 4 ¹¹ / ₁₆	109-76

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898. and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—concluded

RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA				
Rate (on demand bills)					Rate (on demand bills)				
Variation (100=rate on 1st June 1893)					Variation (100=rate on 1st June 1893)				
s. d.					s. d.				
1912—contd.					1915—contd.				
HALF MONTH—contd.					HALF MONTH—contd.				
July	{ 1st	1	4 1/2	109.61	October	{ 1st	1	4 1/2	109.56
	{ 2nd	1	4 3/4	109.61		{ 1st	1	4 1/2	109.7
August	{ 1st	1	4 3/4	109.61		{ 1st	1	4 1/2	109.64
	{ 2nd	1	4 3/4	109.61	November	{ 1st	1	4 3/4	109.54
September	{ 1st	1	4 3/4	109.61		{ 1st	1	4 3/4	109.61
	{ 2nd	1	4 3/4	109.77	December	{ 1st	1	4 3/4	109.75
October	{ 1st	1	4 3/4	109.86		{ 2nd	1	4 3/4	
	{ 2nd	1	4 3/4	110.02	1916				
November	{ 1st	1	4 3/4	109.85	HALF MONTH				
	{ 2nd	1	4 3/4	110.93	January	{ 1st	1	4 1/2	109.98
December	{ 1st	1	4 3/4	110.21		{ 2nd	1	4 3/4	110.42
	{ 2nd	1	4 3/4	110.26	February	{ 1st	1	4 3/4	110.48
1913						{ 2nd	1	4 3/4	110.48
HALF MONTH					March	{ 1st	1	4 3/4	110.48
January	{ 1st	1	4 3/4	110.14		{ 2nd	1	4 3/4	110.3
	{ 2nd	1	4 3/4	110.12	April	{ 1st	1	4 3/4	109.83
February	{ 1st	1	4 3/4	109.85		{ 2nd	1	4 3/4	109.87
	{ 2nd	1	4 3/4	109.75	May	{ 1st	1	4 3/4	110.2
March	{ 1st	1	4 3/4	109.61		{ 2nd	1	4 3/4	110.35
	{ 2nd	1	4 3/4	109.4	June	{ 1st	1	4 3/4	110.04
April	{ 1st	1	4 1/2	109.58		{ 2nd	1	4 3/4	110.23
	{ 2nd	1	4 1/2	109.81	July	{ 1st	1	4 3/4	110.27
May	{ 1st	1	4 1/2	109.83		{ 2nd	1	4 3/4	110.02
	{ 2nd	1	4 1/2	109.77	August	{ 1st	1	4 3/4	110.07
June	{ 1st	1	4 3/4	102.42		{ 2nd	1	4 3/4	110.17
	{ 2nd	1	3 3/4	109.07	September	{ 1st	1	4 3/4	110.32
July	{ 1st	1	3 3/4	109.12		{ 2nd	1	4 3/4	110.38
	{ 2nd	1	3 3/4	109.17	October	{ 1st	1	4 3/4	110.48
August	{ 1st	1	4 3/4	109.46		{ 2nd	1	4 3/4	110.48
	{ 2nd	1	4 3/4	109.67	November	{ 1st	1	4 3/4	110.64
September	{ 1st	1	4 3/4	110.03		{ 2nd	1	4 3/4	110.68
	{ 2nd	1	4 3/4	110.27	December	{ 1st	1	4 3/4	110.71
October	{ 1st	1	4 3/4	110.26		{ 2nd	1	4 3/4	111.32
	{ 2nd	1	4 3/4	110.24	1917				
November	{ 1st	1	4 3/4	110.12	HALF MONTH				
	{ 2nd	1	4 3/4	110.06	January	{ 1st	1	4 3/4	111.32
December	{ 1st	1	4 3/4	110.09		{ 2nd	1	4 3/4	112.21
	{ 2nd	1	4 3/4	110.2	February	{ 1st	1	4 3/4	111.32
1914						{ 2nd	1	4 3/4	111.32
HALF MONTH					March	{ 1st	1	4 3/4	111.32
January	{ 1st	1	4 3/4	110.04		{ 2nd	1	4 3/4	111.32
	{ 2nd	1	4 3/4	110.04	April	{ 1st	1	4 3/4	111.32
February	{ 1st	1	4 3/4	110.19		{ 2nd	1	4 3/4	111.32
	{ 2nd	1	4 3/4	109.88	May	{ 1st	1	4 3/4	111.32
March	{ 1st	1	4 3/4	109.61		{ 2nd	1	4 3/4	111.32
	{ 2nd	1	4 3/4	109.73	June	{ 1st	1	4 3/4	111.32
April	{ 1st	1	4 3/4	109.72		{ 2nd	1	4 3/4	111.32
	{ 2nd	1	4 3/4	109.76	July	{ 1st	1	4 3/4	111.32
May	{ 1st	1	4 3/4	109.38		{ 2nd	1	4 3/4	111.32
	{ 2nd	1	3 3/4	109.19	August	{ 1st	1	4 3/4	111.32
June	{ 1st	1	3 3/4	109.22		{ 2nd	1	4 3/4	112.39
	{ 2nd	1	3 3/4	109.28	September	{ 1st	1	5 3/4	116.45
July	{ 1st	1	3 3/4	109.19		{ 2nd	1	5 3/4	116.45
	{ 2nd	1	3 3/4	109.1	October	{ 1st	1	5 3/4	116.45
August	{ 1st	1	3 3/4	108.51		{ 2nd	1	5 3/4	116.45
	{ 2nd	1	3 3/4	108.55	November	{ 1st	1	4 3/4	115.83
September	{ 1st	1	3 3/4	108.55		{ 2nd	1	4 3/4	116.45
	{ 2nd	1	3 3/4	108.55	December	{ 1st	1	5 3/4	116.45
October	{ 1st	1	3 3/4	108.55		{ 2nd	1	5 3/4	116.45
	{ 2nd	1	3 3/4	108.55	1918				
November	{ 1st	1	3 3/4	108.7	HALF MONTH				
	{ 2nd	1	3 3/4	108.55	January	{ 1st	1	5 3/4	116.45
December	{ 1st	1	3 3/4	108.57		{ 2nd	1	5 3/4	116.45
	{ 2nd	1	3 3/4	108.55	February	{ 1st	1	5 3/4	116.45
1915						{ 2nd	1	5 3/4	116.45
HALF MONTH					March	{ 1st	1	5 3/4	116.45
January	{ 1st	1	3 3/4	108.55		{ 2nd	1	5 3/4	116.45
	{ 2nd	1	3 3/4	108.55	April	{ 1st	1	5 3/4	117.91
February	{ 1st	1	3 3/4	109.04		{ 2nd	1	6 1/4	123.50
	{ 2nd	1	4 1/4	109.67	May	{ 1st	1	6 1/4	123.50
March	{ 1st	1	3 3/4	109.38		{ 2nd	1	6 1/4	123.50
	{ 2nd	1	3 3/4	109.2	June	{ 1st	1	6 1/4	123.50
April	{ 1st	1	3 3/4	109.89		{ 2nd	1	6 1/4	123.50
	{ 2nd	1	3 3/4	109.3	July	{ 1st	1	6 1/4	123.50
May	{ 1st	1	3 3/4	109.12		{ 2nd	1	6 1/4	123.50
	{ 2nd	1	3 3/4	108.95	August	{ 1st	1	6 1/4	123.50
June	{ 1st	1	3 3/4	108.56		{ 2nd	1	6 1/4	123.50
	{ 2nd	1	3 3/4	108.55	September	{ 1st	1	6 1/4	123.50
July	{ 1st	1	3 3/4	108.55		{ 2nd	1	6 1/4	123.50
	{ 2nd	1	3 3/4	108.55	October	{ 1st	1	6 1/4	123.50
August	{ 1st	1	3 3/4	108.55		{ 2nd	1	6 1/4	123.50
	{ 2nd	1	3 3/4	108.85	November	{ 1st	1	6 1/4	123.24
September	{ 1st	1	4 1/4	109.45		{ 2nd	1	6 1/4	123.29
	{ 2nd	1	4 3/4	109.56	December	{ 1st	1	6 1/4	123.43
						{ 2nd	1	6 1/4	125.50

PRICES AND EXCHANGE

No. 55.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL RATE of INTEREST; for each month from January 1899 to December 1918

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES†			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES †	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
1899	d.				1904	d.			
January . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	6 & 7	7 & 8	January . . .	16 $\frac{1}{8}$	4	6 & 7	7 & 8
February . . .	16 $\frac{1}{8}$	3	7	3	February . . .	16 $\frac{1}{8}$	4	7	8
March . . .	16 $\frac{1}{8}$	3	7	8	March . . .	16 $\frac{1}{8}$	4	7 & 6	8 & 7
April . . .	16 $\frac{1}{8}$	3	7 & 6	8 & 7	April . . .	16 $\frac{1}{8}$	3	6 & 5	7 & 6
May . . .	16	3	6 & 5	7 & 6	May . . .	16 $\frac{1}{8}$	3	5 & 4	6 & 5
June . . .	16 $\frac{1}{8}$	3	5	4	June . . .	16 $\frac{1}{8}$	3	4 & 3	5 & 4
July . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	5 & 4	6 & 5	July . . .	16 $\frac{1}{8}$	3	3	4
August . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7	August . . .	16 $\frac{1}{8}$	3	3	4
September . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	6, 7, 8, & 7	7, 8, 9, & 8	September . . .	16 $\frac{1}{8}$	3	3	4
October . . .	16 $\frac{1}{8}$	5	7 & 6	8 & 7	October . . .	16 $\frac{1}{8}$	3	3, 4, & 5	4, 5, & 6
November . . .	16 $\frac{1}{8}$	6	7 & 6	8 & 7	November . . .	16 $\frac{1}{8}$	3	5 & 6	6 & 7
December . . .	16 $\frac{1}{8}$	6	6 & 7	7 & 8	December . . .	16 $\frac{1}{8}$	3	6	7
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{1}{8}$			
1900					1905				
January . . .	16 $\frac{1}{8}$	4	7 & 8	8 & 9	January . . .	16 $\frac{1}{8}$	3	6	7
February . . .	16 $\frac{1}{8}$	4	8	9	February . . .	16 $\frac{1}{8}$	3	6 & 7	7 & 8
March . . .	16 $\frac{1}{8}$	4	8, 7, & 6	9, 8, & 7	March . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	7, 8, & 7	8, 9, & 8
April . . .	16 $\frac{1}{8}$	4	6	7	April . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	7, 6, 5, & 4	8, 7, 6, & 5
May . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	6 & 5	7 & 6	May . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	4	5
June . . .	16 $\frac{1}{8}$	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	4	5
July . . .	16	4	4 & 3	5 & 4	July . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	4 & 3	5 & 4
August . . .	16 $\frac{1}{8}$	4	3 & 4	4 & 5	August . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	3 & 4	4 & 5
September . . .	16 $\frac{1}{8}$	4	4 & 5	5 & 6	September . . .	16 $\frac{1}{8}$	4	4 & 5	5 & 6
October . . .	16	4	5 & 4	6 & 5	October . . .	16 $\frac{1}{8}$	4	5	6
November . . .	16 $\frac{1}{8}$	4	4	5	November . . .	16 $\frac{1}{8}$	4	5 & 6	6 & 7
December . . .	16 $\frac{1}{8}$	4	4, 5, 6, & 7	5, 6, 7, & 8	December . . .	16 $\frac{1}{8}$	4	6 & 7	7 & 8
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{1}{8}$			
1901					1906				
January . . .	16 $\frac{1}{8}$	5	7	8	January . . .	16 $\frac{1}{8}$	4	7 & 8	8 & 9
February . . .	16 $\frac{1}{8}$	4	7 & 8	8 & 9	February . . .	16 $\frac{1}{8}$	4	9	10
March . . .	16 $\frac{1}{8}$	4	8 & 7	9 & 8	March . . .	16 $\frac{1}{8}$	4	9, 8, & 7	10, 9, & 8
April . . .	16 $\frac{1}{8}$	4	7, 6, & 7	8, 7, & 8	April . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	7, 6, & 5	8, 7, & 6
May . . .	16 $\frac{1}{8}$	3	7	8	May . . .	16 $\frac{1}{8}$	4	5, 6, 7, & 6	6, 7, 8, & 7
June . . .	16 $\frac{1}{8}$	3	7, 6, 5, & 4	8, 7, 6, & 5	June . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5
July . . .	16 $\frac{1}{8}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	4 & 3	5 & 4
August . . .	16 $\frac{1}{8}$	3	3 & 4	4 & 5	August . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
September . . .	16 $\frac{1}{8}$	3	4 & 5	5 & 6	September . . .	16 $\frac{1}{8}$	6	5, 6, & 7	6, 7, & 8
October . . .	16 $\frac{1}{8}$	4	5 & 4	6 & 5	October . . .	16 $\frac{1}{8}$	6	7 & 6	8 & 7
November . . .	16 $\frac{1}{8}$	4	4	5	November . . .	16 $\frac{1}{8}$	6	6, 7, & 8	7, 8, & 9
December . . .	16 $\frac{1}{8}$	4	4 & 5	5 & 6	December . . .	16 $\frac{1}{8}$	6	8 & 9	9 & 10
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{1}{8}$			
1902					1907				
January . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8	January . . .	16 $\frac{1}{8}$	5	9	10
February . . .	16 $\frac{1}{8}$	3	7 & 8	8 & 9	February . . .	16 $\frac{1}{8}$	5	9	10
March . . .	16 $\frac{1}{8}$	3	8 & 7	9 & 8	March . . .	16 $\frac{1}{8}$	5	9	10
April . . .	16	3	7 & 6	8 & 7	April . . .	16 $\frac{1}{8}$	4	9, 8, & 7	10, 9, & 8
May . . .	16	3	5	6	May . . .	16 $\frac{1}{8}$	4	7, 6, & 5	8, 7, & 6
June . . .	16	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{8}$	4	5	6
July . . .	16 $\frac{1}{8}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{8}$	4	5, 4, & 3	6, 5, & 4
August . . .	16 $\frac{1}{8}$	3	3	4	August . . .	16 $\frac{1}{8}$	4 $\frac{1}{2}$	3	4
September . . .	16 $\frac{1}{8}$	3	3 & 4	4 & 5	September . . .	16 $\frac{1}{8}$	4 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
October . . .	16 $\frac{1}{8}$	4	4	5	October . . .	16 $\frac{1}{8}$	4 $\frac{1}{2}$	5	6
November . . .	16 $\frac{1}{8}$	4	4 & 5	5 & 6	November . . .	16 $\frac{1}{8}$	7	5, & 6	6, & 7
December . . .	16 $\frac{1}{8}$	4			December . . .	16 $\frac{1}{8}$	7	6	7
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{1}{8}$			
1903					1908				
January . . .	16 $\frac{1}{8}$	4	5, 6, & 7	6, 7, & 8	January . . .	16 $\frac{1}{8}$	6	7, 8, & 9	8, 9, & 10
February . . .	16 $\frac{1}{8}$	4	7 & 8	8 & 9	February . . .	16 $\frac{1}{8}$	4	9	10
March . . .	16 $\frac{1}{8}$	4	8 & 7	9 & 8	March . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	9, 8, & 7	10, 9, & 8
April . . .	16	4	7, 6, & 5	8, 7, & 6	April . . .	16 $\frac{1}{8}$	3	7	8
May . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	5 & 6	6 & 7	May . . .	16 $\frac{1}{8}$	3	7 & 6	8, & 7
June . . .	16 $\frac{1}{8}$	3	6 & 5	7 & 6	June . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	6, & 5	7, & 6
July . . .	16 $\frac{1}{8}$	3	5 & 4	6 & 5	July . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	5, 4, & 3	6, 5, & 4
August . . .	16 $\frac{1}{8}$	3	4 & 3	5 & 4	August . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	3	4
September . . .	16 $\frac{1}{8}$	4	3	4	September . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	3, & 4	4, & 5
October . . .	16 $\frac{1}{8}$	4	3	4	October . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	4, 5, & 6	5, & 6
November . . .	16 $\frac{1}{8}$	4	3, 4, 5, & 6	4, 5, 6, & 7	November . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8
December . . .	16 $\frac{1}{8}$	4			December . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	6	7
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{1}{8}$			

* At the close of the month

† Where more than one figure is entered, it will be assumed that these are the rates ruling in different dates of the month

No. 55.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT ; BANK of BENGAL RATE of INTEREST ; for each month from January 1899 to December 1918—continued

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES†			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES†	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
1909	d.				1914	d.			
January . . .	16 $\frac{3}{4}$	3	6, 7, & 8	7, 8, & 9	January . . .	16 $\frac{1}{2}$	4	7	8
February . . .	16 $\frac{1}{2}$	3	8	9	February . . .	16 $\frac{1}{2}$	3	7	8
March . . .	16 $\frac{1}{2}$	3	8 & 7	9 & 8	March . . .	16 $\frac{1}{2}$	3	7 & 6	8 & 7
April . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	7 & 6	8 & 7	April . . .	16 $\frac{1}{2}$	3	6	5
May . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	6 & 5	7 & 6	May . . .	16 $\frac{1}{2}$	3	5	6
June . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	5 & 4	6 & 5	June . . .	16 $\frac{1}{2}$	3	5 & 4	6 & 5
July . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4	July . . .	16 $\frac{1}{2}$	3	4 & 3	5 & 4
August . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4	August . . .	16 $\frac{1}{2}$	5	3 & 5	4 & 6
September . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3 & 4	4 & 5	September . . .	16 $\frac{1}{2}$	5	5	6
October . . .	16 $\frac{1}{2}$	5	4	5	October . . .	16 $\frac{1}{2}$	5	5	6
November . . .	16 $\frac{1}{2}$	5	4 & 5	5 & 6	November . . .	16 $\frac{1}{2}$	5	5 & 6	6 & 7
December . . .	16 $\frac{1}{2}$	4 $\frac{1}{2}$	5 & 6	6 & 7	December . . .	16 $\frac{1}{2}$	5	6	7
Average exchange .	16 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1910					1915				
January . . .	16 $\frac{3}{4}$	3 $\frac{1}{2}$	6	7	January . . .	16 $\frac{1}{2}$	5	6	7
February . . .	16 $\frac{3}{4}$	3	6	7	February . . .	16 $\frac{1}{2}$	5	6	7
March . . .	16 $\frac{3}{4}$	4	6 & 7	7 & 8	March . . .	16 $\frac{1}{2}$	5	6	7
April . . .	16 $\frac{3}{4}$	4	7	8	April . . .	16 $\frac{1}{2}$	5	6	7
May . . .	16 $\frac{3}{4}$	4	7 & 6	8 & 7	May . . .	16 $\frac{1}{2}$	5	6	7
June . . .	16 $\frac{3}{4}$	3	6, 5 & 4	7, 6 & 5	June . . .	16 $\frac{1}{2}$	5	6 & 5	7 & 6
July . . .	16 $\frac{3}{4}$	3	3	4	July . . .	16 $\frac{1}{2}$	5	5	6
August . . .	16 $\frac{3}{4}$	3	3	4	August . . .	16 $\frac{1}{2}$	5	5	6
September . . .	16 $\frac{3}{4}$	4	3 & 4	4 & 5	September . . .	16 $\frac{1}{2}$	5	5 & 6	6 & 7
October . . .	16 $\frac{3}{4}$	5	4 & 5	5 & 6	October . . .	16 $\frac{1}{2}$	5	6	7
November . . .	16 $\frac{3}{4}$	5	6	7	November . . .	16 $\frac{1}{2}$	5	6	7
December . . .	16 $\frac{3}{4}$	4 $\frac{1}{2}$	7	8	December . . .	16 $\frac{1}{2}$	5	6	7
Average exchange .	16 $\frac{3}{4}$				Average exchange	16 $\frac{1}{2}$			
1911					1916				
January . . .	16 $\frac{3}{4}$	4	7	8	January . . .	16 $\frac{1}{2}$	5	7 & 8	8 & 9
February . . .	16 $\frac{3}{4}$	3 $\frac{1}{2}$	7 & 8	8 & 9	February . . .	16 $\frac{1}{2}$	5	8	9
March . . .	16 $\frac{3}{4}$	3	8 & 7	9 & 8	March . . .	16 $\frac{1}{2}$	5	8	9
April . . .	16 $\frac{3}{4}$	3	7	8	April . . .	16 $\frac{1}{2}$	5	8 & 7	9 & 8
May . . .	16 $\frac{3}{4}$	3	7 & 6	8 & 7	May . . .	16 $\frac{1}{2}$	5	7	8
June . . .	16 $\frac{3}{4}$	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{2}$	5	6 & 5	7 & 6
July . . .	16 $\frac{3}{4}$	3	4	5	July . . .	16 $\frac{1}{2}$	5	5	6
August . . .	16 $\frac{3}{4}$	3	4 & 3	5 & 4	August . . .	16 $\frac{1}{2}$	5	5	6
September . . .	16 $\frac{3}{4}$	4	4 & 5	5 & 6	September . . .	16 $\frac{1}{2}$	6	5 & 6	6 & 7
October . . .	16 $\frac{3}{4}$	4	5	6	October . . .	16 $\frac{1}{2}$	6	6 & 7	7 & 8
November . . .	16 $\frac{3}{4}$	4	5	6	November . . .	16 $\frac{1}{2}$	6	7 & 8	8 & 9
December . . .	16 $\frac{3}{4}$	4	5	6	December . . .	16 $\frac{1}{2}$	6	8	9
Average exchange .	16 $\frac{3}{4}$				Average exchange	16 $\frac{1}{2}$			
1912					1917				
January . . .	16 $\frac{3}{4}$	4	5, 6, 7, & 8	6, 7, 8, & 9	January . . .	17 $\frac{1}{2}$	5 $\frac{1}{2}$	8	9
February . . .	16 $\frac{3}{4}$	4	8	9	February . . .	16 $\frac{1}{2}$	5 $\frac{1}{2}$	8 & 7	9 & 8
March . . .	16 $\frac{3}{4}$	3 $\frac{1}{2}$	8, 7, & 6	9, 8, & 7	March . . .	16 $\frac{1}{2}$	5 $\frac{1}{2}$	7 & 6	8 & 7
April . . .	16 $\frac{3}{4}$	3 $\frac{1}{2}$	6	7	April . . .	16 $\frac{1}{2}$	5	6	7
May . . .	16 $\frac{3}{4}$	3	6 & 5	7 & 6	May . . .	16 $\frac{1}{2}$	5	6	7
June . . .	16 $\frac{3}{4}$	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{2}$	5	6	7
July . . .	16 $\frac{3}{4}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{2}$	5	6	7
August . . .	16 $\frac{3}{4}$	4	3	4	August . . .	17 $\frac{1}{2}$	5	6	7
September . . .	16 $\frac{3}{4}$	4	3 & 4	4 & 5	September . . .	17 $\frac{1}{2}$	5	6 & 5	7 & 6
October . . .	16 $\frac{3}{4}$	5	4 & 5	5 & 6	October . . .	17 $\frac{1}{2}$	5	5	6
November . . .	16 $\frac{3}{4}$	5	5, 6, & 7	6, 7, & 8	November . . .	17 $\frac{1}{2}$	5	5	6
December . . .	16 $\frac{3}{4}$	5	7	8	December . . .	17 $\frac{1}{2}$	5	5	6
Average exchange .	16 $\frac{3}{4}$				Average exchange	17 $\frac{1}{2}$			
1913					1918				
January . . .	16 $\frac{3}{4}$	5	7 & 8	8 & 9	January . . .	17 $\frac{1}{2}$	5	5 & 6	6 & 7
February . . .	16 $\frac{3}{4}$	5	8 & 7	9 & 8	February . . .	17 $\frac{1}{2}$	5	6	7
March . . .	16 $\frac{3}{4}$	5	7	8	March . . .	17 $\frac{1}{2}$	5	6	7
April . . .	16 $\frac{3}{4}$	4 $\frac{1}{2}$	6, & 7	8 & 7	April . . .	18 $\frac{1}{2}$	5	6	7
May . . .	16 $\frac{3}{4}$	4 $\frac{1}{2}$	6	7	May . . .	18 $\frac{1}{2}$	5	6 & 5	7 & 6
June . . .	16 $\frac{3}{4}$	4 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5	June . . .	18 $\frac{1}{2}$	5	5	6
July . . .	16 $\frac{3}{4}$	4 $\frac{1}{2}$	6 & 3	5 & 4	July . . .	18 $\frac{1}{2}$	5	5	6
August . . .	16 $\frac{3}{4}$	0 $\frac{1}{2}$	3, 4 & 5	4, 5, & 6	August . . .	18 $\frac{1}{2}$	5	5	6
September . . .	16 $\frac{3}{4}$	4 $\frac{1}{2}$	5 & 6	6 & 7	September . . .	18 $\frac{1}{2}$	5	5	6
October . . .	16 $\frac{3}{4}$	5	6	7	October . . .	18 $\frac{1}{2}$	5	5 & 6	6 & 7
November . . .	16 $\frac{3}{4}$	5	6 & 7	7 & 8	November . . .	18 $\frac{1}{2}$	5	6	7
December . . .	16 $\frac{3}{4}$	5	7	8	December . . .	18 $\frac{1}{2}$	5	6	7
Average exchange	16 $\frac{3}{4}$				Average exchange	18 $\frac{1}{2}$			

* At the close of the month

† Where more than one figure is entered it will be assumed that these are the rates ruling in different dates of the month

‡ Nominal, Banks only buying ready bill against cover.

PRICES AND EXCHANGE

No. 56.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1899 to DECEMBER 1913

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	Rs a.	Rs a.			Rs a.	Rs a.	
1899							
January	15 0½	15 0½	24 2	January	15 —	15 —	24 3
February	15 1	15 1	24 2	February	15 —	15 —	25 —
March	15 1½	15 1½	24 10	March	15 —	15 —	24 4
April	15 4½	15 4½	24 6	April	15 —	15 —	24 3
May	15 2½	15 2½	24 5	May	15 —	15 —	24 1½
June	15 0½	15 0½	24 4	June	15 —	15 —	24 4
July	15 1½	15 1½	24 5½	July	15 —	15 —	24 3½
August	15 0½	15 0½	24 4½	August	15 —	15 —	24 3½
September	15 1½	15 1½	24 3	September	15 —	15 —	24 3
October	15 1	15 1	24 1	October	15 —	15 —	24 3½
November	15 1	15 1	24 5	November	15 —	15 —	24 2½
December	15 0½	15 0½	24 8	December	15 —	15 —	23 15½
1900							
January	15 —	15 —	24 4	January	15 —	15 —	24 4½
February	15 —	15 —	24 5	February	15 —	15 —	24 11
March	15 —	15 —	24 13½	March	15 —	15 —	24 5½
April	15 —	15 —	24 4	April	15 —	15 —	24 4
May	15 —	15 —	24 8	May	15 —	15 —	24 2
June	15 —	15 —	24 4	June	15 —	15 —	24 2½
July	15 —	15 —	25 1	July	15 —	15 —	24 1
August	15 —	15 —	24 10½	August	15 —	15 —	24 2
September	15 —	15 —	24 14	September	15 —	15 —	24 0½
October	15 —	15 —	24 14	October	15 —	15 —	24 0½
November	15 —	15 —	24 11	November	15 —	15 —	24 0½
December	15 —	15 —	24 8	December	15 —	15 —	24 3½
1901							
January	15 —	15 —	24 4	January	15 —	15 —	25 1
February	15 —	15 —	24 8	February	15 —	15 —	24 9
March	15 —	15 —	24 6	March	15 2½	15 —	24 2½
April	15 —	15 —	24 —	April	15 2½	15 0½	24 3½
May	15 —	15 —	24 2	May	15 3	15 0½	24 2½
June	15 —	15 —	24 2	June	15 4	15 0½	24 1½
July	15 —	15 —	24 3	July	15 3	15 —	24 5
August	15 —	15 —	24 6	August	15 3	15 0½	24 4
September	15 —	15 —	24 3	September	15 3	15 0½	24 3
October	15 —	15 —	24 3½	October	15 2	15 0½	24 3
November	15 —	15 —	24 1	November	15 2	15 0½	24 2½
December	15 —	15 —	24 —	December	15 1½	15 —	24 1½
1902							
January	15 —	15 —	24 1	January	15 1½	15 —	24 4
February	15 —	15 —	24 4	February	15 2	15 —	24 11
March	15 —	15 —	24 3	March	15 —	15 —	24 5
April	15 —	15 —	24 2	April	15 0½	15 —	24 3½
May	15 —	15 —	24 —	May	15 0½	15 —	24 9
June	15 —	15 —	24 2	June	15 0½	15 —	24 11
July	15 —	15 —	24 2	July	15 0½	15 —	24 4½
August	15 —	15 —	24 6	August	15 0½	15 —	24 5
September	15 —	15 —	24 4½	September	15 0½	15 —	24 4½
October	15 —	15 —	24 15	October	15 0½	15 —	24 8½
November	15 —	15 —	24 5	November	15 0½	15 —	24 5½
December	15 —	15 —	24 4	December	15 0½	15 —	24 4½
1903							
January	15 —	15 —	24 3	January	15 0½	15 —	24 7
February	15 —	15 —	25 —	February	15 0½	15 —	24 9½
March	15 —	15 —	24 4	March	15 0½	15 —	24 7½
April	15 —	15 —	24 1	April	15 0½	15 —	24 4½
May	15 —	15 —	24 3½	May	15 0½	15 —	24 4½
June	15 —	15 —	24 2½	June	15 0½	15 —	24 3½
July	15 —	15 —	25 —	July	15 0½	15 —	24 3
August	15 —	15 —	24 14	August	15 0½	15 —	24 7½
September	15 —	15 —	25 —	September	15 0½	15 —	24 4
October	15 —	15 —	24 15	October	15 0½	15 —	24 5
November	15 —	15 —	24 10½	November	15 1	15 0½	24 6
December	15 —	15 —	22 6	December	15 1	15 —	24 4
1904							
January	15 —	15 —	24 4	January	15 —	15 —	24 4½
February	15 —	15 —	24 5	February	15 —	15 —	24 11
March	15 —	15 —	24 13½	March	15 —	15 —	24 5½
April	15 —	15 —	24 4	April	15 —	15 —	24 4
May	15 —	15 —	24 8	May	15 —	15 —	24 2
June	15 —	15 —	24 4	June	15 —	15 —	24 2½
July	15 —	15 —	25 1	July	15 —	15 —	24 1
August	15 —	15 —	24 10½	August	15 —	15 —	24 2
September	15 —	15 —	24 14	September	15 —	15 —	24 0½
October	15 —	15 —	24 14	October	15 —	15 —	24 0½
November	15 —	15 —	24 11	November	15 —	15 —	24 0½
December	15 —	15 —	24 8	December	15 —	15 —	24 3½
1905							
January	15 —	15 —	24 4	January	15 —	15 —	25 1
February	15 —	15 —	24 8	February	15 —	15 —	24 9
March	15 —	15 —	24 6	March	15 2½	15 —	24 2½
April	15 —	15 —	24 —	April	15 2½	15 0½	24 3½
May	15 —	15 —	24 2	May	15 3	15 0½	24 2½
June	15 —	15 —	24 2	June	15 4	15 0½	24 1½
July	15 —	15 —	24 3	July	15 3	15 —	24 5
August	15 —	15 —	24 6	August	15 3	15 0½	24 4
September	15 —	15 —	24 3	September	15 3	15 0½	24 3
October	15 —	15 —	24 3½	October	15 2	15 0½	24 3
November	15 —	15 —	24 1	November	15 2	15 0½	24 2½
December	15 —	15 —	24 —	December	15 1½	15 —	24 1½
1906							
January	15 —	15 —	24 4	January	15 1½	15 —	24 4
February	15 —	15 —	24 8	February	15 2	15 —	24 11
March	15 —	15 —	24 6	March	15 —	15 —	24 5
April	15 —	15 —	24 —	April	15 0½	15 —	24 3½
May	15 —	15 —	24 2	May	15 0½	15 —	24 9
June	15 —	15 —	24 2	June	15 0½	15 —	24 11
July	15 —	15 —	24 2	July	15 0½	15 —	24 4½
August	15 —	15 —	24 6	August	15 0½	15 —	24 5
September	15 —	15 —	24 3	September	15 0½	15 —	24 4½
October	15 —	15 —	24 3½	October	15 0½	15 —	24 8½
November	15 —	15 —	24 1	November	15 0½	15 —	24 5½
December	15 —	15 —	24 —	December	15 0½	15 —	24 4½
1907							
January	15 —	15 —	24 1	January	15 1½	15 —	24 4
February	15 —	15 —	24 4	February	15 2	15 —	24 11
March	15 —	15 —	24 3	March	15 —	15 —	24 5
April	15 —	15 —	24 2	April	15 0½	15 —	24 3½
May	15 —	15 —	24 —	May	15 0½	15 —	24 9
June	15 —	15 —	24 2	June	15 0½	15 —	24 11
July	15 —	15 —	24 2	July	15 0½	15 —	24 4½
August	15 —	15 —	24 6	August	15 0½	15 —	24 5
September	15 —	15 —	24 3	September	15 0½	15 —	24 4½
October	15 —	15 —	24 3½	October	15 0½	15 —	24 8½
November	15 —	15 —	24 1	November	15 0½	15 —	24 5½
December	15 —	15 —	24 —	December	15 0½	15 —	24 4½
1908							
January	15 —	15 —	24 3	January	15 0½	15 —	24 7
February	15 —	15 —	25 —	February	15 0½	15 —	24 9½
March	15 —	15 —	24 4	March	15 0½	15 —	24 7½
April	15 —	15 —	24 1	April	15 0½	15 —	24 4½
May	15 —	15 —	24 3½	May	15 0½	15 —	24 4½
June	15 —	15 —	24 2½	June	15 0½	15 —	24 3½
July	15 —	15 —	25 —	July	15 0½	15 —	24 3
August	15 —	15 —	24 14	August	15 0½	15 —	24 7½
September	15 —	15 —	25 —	September	15 0½	15 —	24 4
October	15 —	15 —	24 15	October	15 0½	15 —	24 5
November	15 —	15 —	24 10½	November	15 1	15 0½	24 6
December	15 —	15 —	22 6	December	15 1	15 —	24 4

No. 56.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1899 to DECEMBER 1918—continued

	PRICE OF SOVEREIGNS				PRICE OF SOVEREIGNS			
	British	Australian	Price of gold China leaf 100 touch per tola		British	Australian	Price of gold China leaf 100 touch per tola	
1909				1914				
January	15 1	15 —	24 3½	January	15 6	15 0½	24 3½	
February	15 1½	15 0½	24 5	February	15 5	15 0	24 8	
March	15 4½	15 1½	23 2½	March	15 6	15 0	24 4½	
April	15 1½	15 0½	24 2	April	15 6	15 0	24 6	
May	15 1½	15 0½	24 2	May	15 6	15 0	24 4½	
June	15 2	15 1	24 2½	June	15 6	15 0	24 2	
July	15 2	15 1½	24 3	July	15 6	15 0	24 2½	
August	15 2½	15 1½	24 2½	August	15 10	15 6	25 10	
September	15 2½	15 1½	24 12	September	15 10	15 5	25 6	
October	15 2½	15 1	24 6	October	15 12	15 6½	25 11	
November	15 1	15 0½	24 3½	November	15 10	15 4	24 14	
December	15 1½	15 1	24 1	December	15 10	15 1½	24 5½	
1910				1915				
January	15 0½	15 —	24 1½	January	15 10	15 1	24 2½	
February	15 0½	15 —	24 1	February	15 10	15 1½	24 2	
March	15 0½	15 —	24 —	March	15 10	15 1½	24 7½	
April	15 0½	15 —	24 —	April	15 10	15 1	24 15	
May	15 0½	15 —	24 0½	May	15 10	15 1½	24 15	
June	15 0½	15 —	24 4½	June	15 10	15 2½	24 13½	
July	15 0½	15 —	24 3½	July	15 11	15 3	25 4	
August	15 0½	15 —	24 1½	August	15 10	15 2½	23 8	
September	15 0½	15 —	24 2½	September	15 10	15 2	25 0½	
October	15 0½	15 —	24 2	October	15 10	15 2½	25 8	
November	15 0½	15 —	24 1	November	15 11	15 3½	26 7	
December	15 0½	15 —	24 —	December	15 11	15 4½	26 9	
1911				1916				
January	15 0½	15 —	23 14½	January	15 12	15 6	26 9	
February	15 0½	15 —	23 15½	February	16 2	15 10	27 3	
March	15 0½	15 —	23 15½	March	16 8	15 10½	26 2	
April	15 0½	15 —	24 —	April	17 0	16 7½	27 10	
May	15 0½	15 —	24 1	May	16 8	15 11½	26 5	
June	15 0½	15 —	24 1	June	16 8	16 0½	26 7	
July	15 0½	15 —	24 9	July	16 8	15 15½	25 4	
August	15 0½	15 —	24 5	August	16 12	16 3½	26 8	
September	15 0½	15 —	24 1	September	16 12	16 4½	26 3	
October	15 0½	15 —	24 5	October	17 0	16 4½	26 4	
November	15 4	15 0½	24 2½	November	17 6	16 9½	26 13	
December	15 0½	15 —	24 1	December	17 4	16 2	26 4	
1912				1917				
January	15 0½	15 —	24 —	January	17 0	16 0½	25 0	
February	15 0½	15 —	25 6	February	17 0	16 0½	25 13½	
March	15 0½	15 —	25 4	March	17 0	15 15½	25 15	
April	15 0½	15 —	24 —	April	17 0	15 9½	26 7	
May	15 4	15 —	24 2½	May	17 8	15 9	26 2	
June	15 4½	15 —	24 5	June	17 8	15 3½	26 1½	
July	15 4½	15 0½	24 4½	July	17 8	15 11½	26 13	
August	15 4½	15 0½	24 8	August	17 8	16 2	26 14	
September	15 4½	15 —	24 9½	September	17 8	16 0½	27 8	
October	15 4½	15 —	24 3½	October	17 8	16 3	27 15	
November	15 5	15 —	24 1½	November	18 0	17 1½	28 12	
December	15 4½	15 —	24 13	December	18 0	17 1½	28 14	
1913				1918				
January	15 5	15 —	24 7	January	18 8	17 13	30 4	
February	15 5	15 —	24 14½	February	18 0	16 9	30 2	
March	15 5	15 —	24 9	March	18 8	16 8½	30 2	
April	15 4½	15 —	24 4½	April	18 9	16 15	30 0	
May	15 5	15 —	24 7½	May	20 8	19 14	33 10	
June	15 5	15 —	24 6	June	20 0	18 0	32 4	
July	15 5	15 —	24 3	July	20 0	19 7½	32 4	
August	15 5	15 —	24 —	August	19 12	20 8	32 12	
September	15 5	15 —	24 8	September	nominal	nominal	32 4	
October	15 6	15 —	24 7	October	"	"	30 8	
November	15 7	15 —	24 10	November	"	"	29 0	
December	15 6	15 —	24 9	December	"	"	30 4	

PRICES AND EXCHANGE

No. 57.—PRICE (including import duty) of BAR SILVER in BOMBAY, in rupees and annas per 100 tolas for each month from 1899-1900 to 1918-1919

	April	May	June	July	August	September	October	November	December	January	February	March
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1899-1900 .	73 15 ⁺ ₄	75 11 ⁺ ₄	74 15 ⁺ ₃	74 4 ⁺ ₃	74 2 ⁺ ₅	72 10 ⁺ ₁	70 15 ⁺ ₁	72 4 ⁺ ₃	72 2 ⁺ ₁	72 4 ⁺ ₃	73 1	73 3 ⁺ ₂
1900-01 .	73 4 ⁺ ₁	73 12 ⁺ ₁	73 15 ⁺ ₃	75 9 ⁺ ₃	75 10 ⁺ ₃	77 1 ⁺ ₃	78 6 ⁺ ₁	79 0 ⁺ ₁	78 11 ⁺ ₃	76 6 ⁺ ₃	75 2 ⁺ ₁	75 4 ⁺ ₁
1901-02 .	73 11 ⁺ ₁	74 0 ⁺ ₃	74 4 ⁺ ₃	72 12 ⁺ ₃	72 7 ⁺ ₃	72 6 ⁺ ₁	71 14 ⁺ ₃	69 14 ⁺ ₃	68 2 ⁺ ₁	68 8 ⁺ ₃	68 1 ⁺ ₃	67 1 ⁺ ₃
1902-03 .	65 11 ⁺ ₃	64 3 ⁺ ₁	65 2 ⁺ ₁	66 0 ⁺ ₁	65 4	63 14 ⁺ ₃	62 9 ⁺ ₃	60 8 ⁺ ₃	58 15 ⁺ ₃	58 13 ⁺ ₃	59 2 ⁺ ₃	60 4 ⁺ ₃
1903-04 .	63 4 ⁺ ₁	67 8 ⁺ ₃	65 3 ⁺ ₃	65 10 ⁺ ₃	69 1 ⁺ ₃	71 4 ⁺ ₃	74 3 ⁺ ₁	72 5 ⁺ ₃	68 4 ⁺ ₃	70 7 ⁺ ₃	70 13 ⁺ ₁	70 10 ⁺ ₃
1904-05 .	68 2 ⁺ ₃	68 2	68 9 ⁺ ₃	71 12 ⁺ ₃	71 8 ⁺ ₃	70 11 ⁺ ₃	71 13 ⁺ ₃	72 9 ⁺ ₁	74 11 ⁺ ₃	75 8 ⁺ ₃	74 9	72 1
1905-06 .	69 15 ⁺ ₁	71 7 ⁺ ₃	72 6	72 5 ⁺ ₃	74 1 ⁺ ₃	76 2 ⁺ ₁	77 1 ⁺ ₃	77 15 ⁺ ₃	79 8 ⁺ ₃	80 13 ⁺ ₃	80 2 ⁺ ₁	79 10 ⁺ ₃
1906-07 .	81 13 ⁺ ₃	83 6 ⁺ ₃	80 10 ⁺ ₃	80 7 ⁺ ₃	81 4 ⁺ ₃	82 7 ⁺ ₁	85 5 ⁺ ₃	86 11 ⁺ ₃	84 3 ⁺ ₁	84 12 ⁺ ₃	83 14 ⁺ ₁	83 14 ⁺ ₁
1907-08 .	81 2 ⁺ ₃	83 2 ⁺ ₃	82 8 ⁺ ₃	84 4 ⁺ ₃	85 4 ⁺ ₃	83 8 ⁺ ₃	77 9 ⁺ ₃	72 12 ⁺ ₃	70 7 ⁺ ₁	69 14 ⁺ ₃	71 4 ⁺ ₃	70 1 ⁺ ₃
1908-09 .	68 10 ⁺ ₃	66 12 ⁺ ₃	67 6 ⁺ ₃	66 10 ⁺ ₁	64 4 ⁺ ₃	64 4 ⁺ ₃	64 1 ⁺ ₃	61 10 ⁺ ₃	59 13 ⁺ ₃	63 12 ⁺ ₃	63 7 ⁺ ₃	62 8 ⁺ ₃
1909-10 .	63 8 ⁺ ₃	65 7 ⁺ ₃	65 5 ⁺ ₃	63 5 ⁺ ₃	63 4 ⁺ ₃	63 0 ⁺ ₃	62 6 ⁺ ₃	61 6 ⁺ ₃	63 0 ⁺ ₃	63 12 ⁺ ₃	63 7 ⁺ ₃	68 10 ⁺ ₃
1910-11 .	71 7 ⁺ ₃	72 7 ⁺ ₃	72 5 ⁺ ₃	72 8 ⁺ ₃	70 15 ⁺ ₃	71 11 ⁺ ₃	74 2 ⁺ ₁	74 6 ⁺ ₃	72 15 ⁺ ₃	72 7 ⁺ ₃	70 2 ⁺ ₁	70 13 ⁺ ₁
1911-12 .	71 13 ⁺ ₁	71 13 ⁺ ₁	71 11 ⁺ ₃	71 3 ⁺ ₁	70 9 ⁺ ₃	70 13 ⁺ ₃	71 5 ⁺ ₃	73 5 ⁺ ₁	73 5 ⁺ ₁	75 1 ⁺ ₃	77 13 ⁺ ₁	78 0 ⁺ ₃
1912-13 .	79 8 ⁺ ₃	79 8 ⁺ ₃	80 15 ⁺ ₃	80 3 ⁺ ₃	81 1 ⁺ ₃	83 2 ⁺ ₁	83 8 ⁺ ₃	82 4 ⁺ ₃	82 11 ⁺ ₃	81 11 ⁺ ₁	82 9 ⁺ ₃	80 1
1913-14 .	77 6 ⁺ ₃	79 13 ⁺ ₁	78 12 ⁺ ₃	78 4 ⁺ ₃	79 3 ⁺ ₃	80 1 ⁺ ₃	80 7 ⁺ ₃	79 4 ⁺ ₃	77 5 ⁺ ₃	77 12 ⁺ ₃	77 6 ⁺ ₃	78 4 ⁺ ₁
1914-15 .	78 2 ⁺ ₃	77 11 ⁺ ₃	75 9 ⁺ ₃	74 0 ⁺ ₃	76 15 ⁺ ₃	75 5 ⁺ ₁	72 10 ⁺ ₃	71 5 ⁺ ₃	70 0 ⁺ ₃	68 9 ⁺ ₃	68 8 ⁺ ₃	70 4 ⁺ ₁
1915-16 .	70 12 ⁺ ₃	70 5 ⁺ ₃	69 8 ⁺ ₃	67 14 ⁺ ₃	68 1 ⁺ ₃	69 7	70 5 ⁺ ₃	73 5	76 12 ⁺ ₃	77 12 ⁺ ₃	78 12 ⁺ ₃	79 6 ⁺ ₃
1916-17 .	86 13 ⁺ ₃	93 5 ⁺ ₃	86 13 ⁺ ₃	85 12 ⁺ ₃	87 12 ⁺ ₃	91 2 ⁺ ₃	91 10 ⁺ ₃	94 2 ⁺ ₁	97 10 ⁺ ₃	101 11 ⁺ ₃	101 3 ⁺ ₃	97 9 ⁺ ₃
1917-18 .	98 15 ⁺ ₁	100 4 ⁺ ₃	98 9 ⁺ ₃	103 11 ⁺ ₃	106 13	109 5	107 5 ⁺ ₃	110 4 ⁺ ₃	111 1 ⁺ ₃	109 14 ⁺ ₃	108 2 ⁺ ₁	111 15 ⁺ ₃
1918-19 .	117 15 ⁺ ₁	122 3 ⁺ ₃	117 13 ⁺ ₃	120 7 ⁺ ₃	120 0	120 0	113 4	104 13 ⁺ ₃	105 11 ⁺ ₁	112 2	115 9 ⁺ ₃	116 0

No. 58.—RATE of EXCHANGE between BOMBAY and HONGKONG in rupees per 100 dollars, for each month from 1899-1900 to 1918-1919

	April	May	June	July	August	September	October	November	December	January	February	March
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1899-1900 .	150 ⁺ ₁	150 ⁺ ₃	150 ⁺ ₁	151	150 ⁺ ₁	147 ⁺ ₃	144 ⁺ ₃	146 ⁺ ₃	147 ⁺ ₃	146 ⁺ ₃	147 ⁺ ₃	147 ⁺ ₁
1900-01 .	147 ⁺ ₁	148	148 ⁺ ₃	151	152 ⁺ ₃	154 ⁺ ₁	156 ⁺ ₁	157 ⁺ ₃	158 ⁺ ₃	156 ⁺ ₃	152 ⁺ ₃	151 ⁺ ₃
1901-02 .	140 ⁺ ₃	150 ⁺ ₃	150 ⁺ ₃	148 ⁺ ₃	146 ⁺ ₃	146 ⁺ ₃	145 ⁺ ₁	143 ⁺ ₁	141 ⁺ ₃	141 ⁺ ₃	140 ⁺ ₁	138 ⁺ ₃
1902-03 .	134 ⁺ ₃	129 ⁺ ₃	130 ⁺ ₃	132 ⁺ ₃	132 ⁺ ₁	130 ⁺ ₃	128 ⁺ ₁	123 ⁺ ₃	119 ⁺ ₃	118 ⁺ ₃	118 ⁺ ₁	119 ⁺ ₁
1903-04 .	123 ⁺ ₃	127 ⁺ ₃	126 ⁺ ₃	129 ⁺ ₃	136 ⁺ ₃	140 ⁺ ₃	140 ⁺ ₃	135 ⁺ ₁	129 ⁺ ₃	134 ⁺ ₁	139 ⁺ ₁	137 ⁺ ₁
1904-05 .	132 ⁺ ₁	134 ⁺ ₃	136 ⁺ ₃	138 ⁺ ₁	136 ⁺ ₁	136 ⁺ ₁	137 ⁺ ₁	139 ⁺ ₁	142 ⁺ ₃	146 ⁺ ₃	144 ⁺ ₃	139 ⁺ ₁
1905-06 .	139	141 ⁺ ₃	141 ⁺ ₁	141 ⁺ ₃	143 ⁺ ₁	145 ⁺ ₁	146 ⁺ ₃	153 ⁺ ₃	153 ⁺ ₁	155 ⁺ ₃	156 ⁺ ₁	155 ⁺ ₁
1906-07 .	155 ⁺ ₁	158 ⁺ ₃	158 ⁺ ₃	159 ⁺ ₃	159 ⁺ ₃	164 ⁺ ₁	168 ⁺ ₁	170 ⁺ ₃	167 ⁺ ₃	167 ⁺ ₃	166 ⁺ ₃	162 ⁺ ₃
1907-08 .	156 ⁺ ₃	163 ⁺ ₃	164	165 ⁺ ₃	167 ⁺ ₃	166 ⁺ ₃	159 ⁺ ₃	153 ⁺ ₃	147 ⁺ ₃	144 ⁺ ₃	143 ⁺ ₃	142 ⁺ ₃
1908-09 .	140 ⁺ ₃	134 ⁺ ₃	137 ⁺ ₃	142 ⁺ ₃	132 ⁺ ₁	139 ⁺ ₃	134	130 ⁺ ₃	127 ⁺ ₁	132 ⁺ ₃	127	131 ⁺ ₁
1909-10 .	132 ⁺ ₁	135 ⁺ ₃	134 ⁺ ₃	132 ⁺ ₃	132 ⁺ ₁	132 ⁺ ₃	131 ⁺ ₁	130 ⁺ ₃	132 ⁺ ₃	134 ⁺ ₁	132 ⁺ ₁	130 ⁺ ₃
1910-11 .	133 ⁺ ₃	136 ⁺ ₃	135 ⁺ ₁	134 ⁺ ₃	134 ⁺ ₁	135 ⁺ ₃	139 ⁺ ₃	140 ⁺ ₃	137 ⁺ ₃	136 ⁺ ₃	133 ⁺ ₃	143 ⁺ ₃
1911-12 .	135 ⁺ ₃	135 ⁺ ₃	136 ⁺ ₃	135 ⁺ ₃	134 ⁺ ₃	135 ⁺ ₁	136 ⁺ ₃	139	139 ⁺ ₃	141 ⁺ ₃	146 ⁺ ₃	143 ⁺ ₃
1912-13 .	147 ⁺ ₁	151 ⁺ ₁	152 ⁺ ₃	150 ⁺ ₃	150 ⁺ ₃	153 ⁺ ₃	150 ⁺ ₁	155 ⁺ ₁	156 ⁺ ₃	155 ⁺ ₃	153 ⁺ ₃	147 ⁺ ₃
1913-14 .	149 ⁺ ₁	151 ⁺ ₁	150 ⁺ ₃	149 ⁺ ₁	150 ⁺ ₃	151 ⁺ ₁	150 ⁺ ₁	148 ⁺ ₃	146 ⁺ ₃	144 ⁺ ₃	143 ⁺ ₃	140 ⁺ ₃
1914-15 .	146 ⁺ ₃	146 ⁺ ₃	144	139 ⁺ ₁	138 ⁺ ₃	138 ⁺ ₃	136 ⁺ ₃	134 ⁺ ₁	140 ⁺ ₃	138 ⁺ ₃	137 ⁺ ₁	140 ⁺ ₃
1915-16 .	141 ⁺ ₃	141 ⁺ ₃	139 ⁺ ₁	135 ⁺ ₁	135 ⁺ ₁	136 ⁺ ₃	138 ⁺ ₃	141 ⁺ ₃	147 ⁺ ₃	147 ⁺ ₃	147 ⁺ ₃	149 ⁺ ₁
1916-17 .	157 ⁺ ₁	168 ⁺ ₁	157 ⁺ ₃	155 ⁺ ₁	160 ⁺ ₃	164 ⁺ ₃	165 ⁺ ₃	171 ⁺ ₃	177 ⁺ ₃	174 ⁺ ₃	176 ⁺ ₃	173 ⁺ ₃
1917-18 .	175 ⁺ ₃	177 ⁺ ₃	183 ⁺ ₁	192 ⁺ ₁	200 ⁺ ₁	227 ⁺ ₁	198 ⁺ ₃	207 ⁺ ₃	211 ⁺ ₁	214 ⁺ ₃	210 ⁺ ₃	216 ⁺ ₃
1918-19 .	212 ⁺ ₃	210 ⁺ ₁	217 ⁺ ₃	222 ⁺ ₁	232 ⁺ ₁	248 ⁺ ₁	227 ⁺ ₁	218 ⁺ ₁	224 ⁺ ₃	218 ⁺ ₃	211 ⁺ ₃	209 ⁺ ₁

NOTE.—The figures represent the monthly average of daily quotations

No. 59.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1899-1900 to 1918-19

	3 PER CENT 1896-97		3½ PER CENT GUARANTEED		3 PER CENT 1896-97		3½ PER CENT GUARANTEED	
	R a.		R a.		R a.		R a.	
	Discount		Discount		Discount		Discount	
1899-1900								
April	5	2	1	—	12	7	1	—
May	4	11	1	7	12	4	1	3
June	5	—	—	15	12	4	1	7
July	5	—	—	12	11	11	—	0
August	5	5	—	3	11	11	—	12
			Discount		11	14	1	7
September	6	5	3	7	12	1	1	10
October	9	13	5	15	12	9	1	15
November	9	5	4	8	13	1	1	15
December	8	13	3	12	12	15	1	5
January	10	8	4	12	13	—	—	13
February	11	5	4	11				
March	11	13	4	10				
1900-01					1905-06			
April	11	13	3	11	April	13	2	— 10
May	11	9	4	3	May	13	4	1 9
June	11	12	4	2	June	13	5	1 3
July	12	4	5	8	July	13	9	2 1
August	12	9	5	6	August	13	14	2 13
September	12	2	4	2	September	14	9	2 4
October	11	13	2	13	October	14	12	3 3
November	11	8	2	11	November	15	15	3 10
December	12	10	3	15	December	15	15	4 14
January	13	7	4	12	January	16	—	3 12
February	13	12	5	—	February	16	8	3 13
March	13	11	4	12	March	17	15	2 9
1901-02					1906-07			
April	13	8	4	5	April	17	12	2 7
May	14	2	5	2	May	17	11	2 —
June	14	10	5	—	June	18	12	3 14
July	15	8	4	6	July	18	12	3 12
August	15	8	3	—	August	18	8	3 4
September	15	8	3	4	September	18	7	2 2
October	15	12	4	3	October	18	7	3 1
November	16	2	4	10	November	18	7	4 —
December	16	8	4	6	December	18	8	3 10
January	16	13	4	3	January	22	2	4 2
February	16	12	3	7	February	21	6	3 15
March	16	15	3	12	March	21	8	4 8
1902-03					1907-08			
April	17	—	2	9	April	17	12	2 7
May	15	10	—	15	May	17	11	2 —
June	15	5	1	14	June	18	12	3 14
July	15	8	2	8	July	18	12	3 12
August	14	1	2	3	August	18	8	3 4
September	14	—	1	8	September	18	7	2 2
October	14	—	1	11	October	18	7	3 1
November	14	4	2	8	November	18	7	4 —
December	14	15	2	9	December	18	8	3 10
January	15	4	2	10	January	22	2	4 2
February	15	1	2	3	February	21	6	3 15
March	14	9	1	6	March	21	8	4 8
1903-04					1908-09			
April	13	2	1	—	April	21	7	3 6
May	13	—	1	2	May	20	10	4 2
June	13	—	1	3	June	20	8	4 1
July	13	1	1	9	July	20	1	4 2
August	13	—	1	4	August	19	8	4 5
September	13	1	1	—	September	19	8	4 9
October	13	3	1	4	October	19	8	4 12
November	13	5	1	9	November	19	—	5 6
December	13	10	2	6	December	19	—	5 3
January	14	1	4	6	January	19	—	5 9
February	14	11	4	4	February	19	—	6 3
March	14	12	2	1	March	19	—	6 9
1904-05					1909-10			
April	14	12	1	15	April	19	—	6 2
May	14	5	1	12	May	19	—	5 9
June	14	2	2	—	June	19	—	5 12
July	13	13	1	10	July	19	—	5 11
August	13	4	—	12	August	18	12	5 5
September	13	4	1	4	September	18	—	5 2
October	13	4	2	5	October	18	—	5 6
November	13	10	2	10	November	18	8	6 4
December	13	12	1	15	December	20	—	6 15
January	13	12	2	—	January	19	4	6 6
February	13	11	1	6	February	19	—	6 2
March	13	2	1	1	March	19	—	6 4
1905-06					1910-11			
April	14	12	1	15	April	19	—	5 11
May	14	5	1	12	May	18	11	4 14
June	14	2	2	—	June	18	8	4 12
July	13	13	1	10	July	18	3	4 1
August	13	4	—	12	August	18	3	4 —
September	13	4	1	4	September	18	14	5 2
October	13	4	2	5	October	19	8	6 —
November	13	10	2	10	November	19	8	6 6
December	13	12	1	15	December	19	3	5 3
January	13	12	2	—	January	18	8	4 14
February	13	11	1	6	February	18	4	4 6
March	13	2	1	1	March	18	—	3 14

PRICES AND EXCHANGE

(102)

No. 59.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1899-1900 to 1918-19—continued

	3 PER CENT 1896-97	3½ PER CENT GUARANTEED		3 PER CENT 1896-97	3½ PER CENT GUARANTEED
	R a. Discount	R a. Discount		R a. Discount	R a. Discount
1911-12			1916-17		
April	18 2	4 —	April	30 11	18 8
May	18 1	3 13	May	32 —	19 —
June	18 —	3 8	June	32 —	19 4
July	18 —	3 14	July	34 2	22 2
August	18 —	3 11	August	35 —	23 —
September	18 1	4 6	September	35 —	21 1
October	18 6	5 1	October	35 —	22 2
November	18 5	4 7	November	35 —	23 7
December	18 —	3 8	December	35 —	23 8
January	18 —	4 7	January	35 —	23 12
February	18 —	4 2	February	39 5	29 6
March	18 —	3 15	March	39 15	29 15
1912-13			1917-18		
April	17 14	3 3	April	41 14	31 14
May	17 2	3 2	May	42 —	32 —
June	17 —	3 15	June	42 6	32 6
July	17 —	3 14	July	43 —	33 —
August	17 —	3 12	August	42 11	32 11
September	17 —	4 1	September	40 10	30 10
October	17 5	4 4	October	41 —	31 —
November	18 —	4 7	November	40 —	30 —
December	18 —	4 11	December	40 —	30 —
January	18 —	4 15	January	40 —	30 —
February	18 —	4 13	February	40 —	30 6
March	18 —	4 13	March	40 6	31 10
1913-14			1918-19		
April	18 —	4 3	April	41 11	33 11
May	18 —	3 12	May	42 —	34 15
June	18 —	3 14	June	41 10	32 12
July	18 —	3 12	July	40 —	32 10
August	17 15	3 12	August	38 5	29 10
September	17 11	4 10	September	38 6	28 7
October	17 12	4 10	October	37 2	26 10
November	17 12	4 13	November	31 8	20 1
December	17 12	4 8	December	33 13	24 —
January	17 12	4 10	January	35 —	25 —
February	17 11	4 2	February	35 2	25 1
March	17 —	4 4	March	37 3	27 6
1914-15			1915-16		
April	17 —	4 4	April	20 —	6 11
May	17 —	4 1	May	20 —	6 7
June	17 —	4 3	June	20 1	6 8
July	17 —	4 2	July	21 10	10 —
August	19 11	6 13	August	22 —	11 —
September	20 7	7 —	September	22 13	11 12
October	20 —	7 —	October	25 —	12 15
November	20 —	7 12	November	25 1	13 13
December	20 —	7 6	December	30 11	18 11
January	20 —	6 6	January	31 10	19 4
February	20 —	6 13	February	28 5	15 14
March	20 —	7 13	March	30 9	18 6

No. 60.—AVERAGE PRICES (in sterling) in LONDON of INDIA STOCK

	January	Feb- ruary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
3½ per cent															
1898 . . .	116½	116½	114½	113½	113½	113½	114	113½	113½	113	114½	116	115½	113½	114½
1899 . . .	116½	116½	115½	115½	115½	114½	113½	113	112½	112	112	108½	115½	112½	113½
1900 . . .	110½	109½	109½	110½	110½	108½	107	107½	109	109½	100½	108½	110½	107½	109½
1901 . . .	107½	108½	108	107½	108	108½	107½	108½	108½	107½	107½	107	108½	106½	107½
1902 . . .	108	108	108	108½	109½	110	109½	108½	106½	106½	107	106½	108½	107½	108½
1903 . . .	107½	107½	108½	106½	107½	107½	108½	107½	105½	104½	104½	104	107½	105½	105½
1904 . . .	103½	104	103	103½	106	105½	104½	104½	104½	105½	105½	104½	105½	103½	104½
1905 . . .	106	107½	107½	106½	105½	105½	105	105½	105½	103½	104½	105½	106½	105½	105½
1906 . . .	105½	106½	105½	105½	104½	103½	102½	104½	103½	103½	103½	103½	105½	103½	104½
1907 . . .	103½	102½	101½	101½	99½	98	97½	97½	98½	99½	98½	100½	100½	98½	99½
1908 . . .	100½	101½	101½	100½	99½	100½	99½	99½	99½	99	99½	98½	100½	99	99½
1909 . . .	98½	97½	96½	98½	99½	98½	98	97½	97½	97½	97½	97½	98½	97½	97½
1910 . . .	97½	96½	95½	95½	96	95½	95½	94½	93½	93½	94	94½	95½	94½	95½
1911 . . .	95	96½	96½	96½	96	94½	93½	93½	93½	93½	94	93½	95½	93½	94½
1912 . . .	94	94½	93½	93½	92½	92½	91	92½	92	90½	91½	91½	93½	91½	92½
1913 . . .	90½	90½	89½	90½	89½	88	87½	89½	89½	88	87½	86	89½	88½	88½
1914 . . .	89½	91	88½	88½	88½	88½	87½	(a)	(a)	(a)	(a)	(a)	90½	87	88½
1915 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 (b) . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	70½	70½	68½	67½	64½	69½	67½	68½*
3 per cent															
1898 . . .	108½	108½	106½	105½	106½	107	107	106½	106½	105½	106½	106½	107½	105½	106½
1899 . . .	107½	108½	108	107½	107½	107½	108½	108½	108½	106½	106½	109½	108½	106½	107½
1900 . . .	103½	103½	103½	103½	102½	101½	98	96½	98½	99½	101½	101½	102½	99½	101½
1901 . . .	100½	101½	101½	100½	101	100½	99	99	99	98½	98½	100½	98½	98½	99½
1902 . . .	99½	100½	101	101½	101½	101½	101½	100½	99½	99½	100	100½	101½	99½	100½
1903 . . .	100½	100½	99½	99	99½	98½	98½	97½	96½	96½	97	97	99½	97½	98½
1904 . . .	95½	95	94½	95½	96½	96½	95½	93½	94½	95½	94½	95½	96½	94½	95½
1905 . . .	96	97½	98½	97½	97½	97½	97	97½	97½	95½	95½	97½	97½	96½	97½
1906 . . .	96½	97½	96½	96½	95½	94½	93½	94½	93½	91½	93½	92½	95½	93½	94½
1907 . . .	92½	92½	90½	90½	88½	86½	86	85½	85½	85½	85½	86½	88½	87	87
1908 . . .	88½	92	92½	91½	90	91½	89½	88½	88½	88	87½	86	90½	88½	89½
1909 . . .	85½	85½	85½	88½	89	86½	86½	85½	84½	84	84½	84½	86½	85½	85½
1910 . . .	84	83½	82½	82½	83½	82½	82½	81½	80½	80½	81½	82	82½	81½	82½
1911 . . .	82½	83½	83½	83½	83	81½	80½	80½	79½	79½	80½	80	82½	80½	81½
1912 . . .	79½	80½	80	80½	79½	79	77½	78½	78½	77	78½	78½	79½	78½	79½
1913 . . .	77½	76½	75½	76½	76½	75½	75½	76½	75½	75½	74½	73½	76½	75½	75½
1914 . . .	76½	78	75½	75½	75	74½	74½	(a)	(a)	(a)	(a)	(a)	77½	73½	75½
1915 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 (b) . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	60½	59½	58½	57½	56½	59½	57½	58½
2½ per cent															
1898 . . .	95½	94½	93½	91½	92	92	90½	90	89½	87½	88½	89½	92½	89½	91½
1899 . . .	91½	93½	93½	93½	93½	93½	92½	92½	91½	89½	90½	87½	93½	90½	91½
1900 . . .	88½	89½	89½	90	89½	89	87	86	85½	86	87	86½	88½	86½	87½
1901 . . .	86½	87½	87½	86½	86½	86½	85½	86	86	85½	85½	84½	87½	85½	86½
1902 . . .	85	85½	85½	85½	85½	85½	84½	84½	83½	83½	84½	86	88	86½	87½
1903 . . .	86	86	85½	84½	84½	84	84½	83½	81½	80½	80½	80½	84½	82½	83½
1904 . . .	80½	80	79½	80½	83	83½	81½	80	80½	80½	80	80	81½	79½	80½
1905 . . .	80½	81½	84½	83½	82½	82½	82½	82	81½	80½	80½	81	82½	81½	82½
1906 . . .	80½	81½	81½	81½	80½	79½	77½	78½	77½	76½	77½	77½	80½	78½	79½
1907 . . .	78½	78½	77	76	75	72½	72½	71½	71½	72	72	73	75½	73½	74½
1908 . . .	74½	78½	78½	78½	76½	76	75	74½	74	..	..	..	77½	75½	76½

NOTE.—For prices of the 10½ per cent, 5 per cent, and 4 per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part III, and the 1st issue of the Statistics of British India, Part IV (a)

(a) Quotations not available

(b) Later quotations not available

* Average for 5 months

† " " 9 months

‡ " " 7 months

PRICES AND EXCHANGE

61.—AVERAGE PRICES (in sterling) in LONDON of ENFACED RUPEE PAPER

	January	February	March	April	May	June	July	August	September	October	November	December	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
2 per cent															
1893	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63	66 $\frac{1}{2}$	69 $\frac{3}{4}$	67	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{3}{4}$
1894	63 $\frac{1}{2}$	58 $\frac{1}{2}$	59 $\frac{1}{2}$	58 $\frac{1}{2}$	54 $\frac{1}{2}$	56 $\frac{1}{2}$	55 $\frac{1}{2}$	57 $\frac{1}{2}$	58 $\frac{1}{2}$	converted into 3 $\frac{1}{2}$ per cent			59 $\frac{1}{2}$	56 $\frac{1}{2}$	57 $\frac{1}{2}$
3 $\frac{1}{2}$ per cent															
1895	54 $\frac{3}{4}$	55 $\frac{3}{4}$	56 $\frac{3}{4}$	58 $\frac{1}{2}$	58 $\frac{1}{2}$	58 $\frac{1}{2}$	59 $\frac{3}{4}$	59 $\frac{1}{2}$	60 $\frac{1}{2}$	62 $\frac{1}{2}$	60 $\frac{1}{2}$	60 $\frac{1}{2}$	59 $\frac{1}{2}$	57 $\frac{1}{2}$	58
1896	61 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	61 $\frac{1}{2}$	63	62 $\frac{1}{2}$	64 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$
1897	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{3}{4}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	62 $\frac{3}{4}$	61 $\frac{1}{2}$	62 $\frac{3}{4}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$
1898	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	61 $\frac{1}{2}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	61 $\frac{3}{4}$	62 $\frac{3}{4}$	63 $\frac{1}{2}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$
1899	64 $\frac{1}{2}$	66 $\frac{1}{2}$	67 $\frac{1}{2}$	66 $\frac{1}{2}$	67 $\frac{3}{4}$	66 $\frac{1}{2}$	67 $\frac{1}{2}$	66 $\frac{3}{4}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$
1900	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$
1901	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$
1902	64 $\frac{3}{4}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{3}{4}$	64 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{3}{4}$	65 $\frac{3}{4}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$
1903	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$
1904	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{3}{4}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$
1905	65 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{3}{4}$	65 $\frac{1}{2}$	66 $\frac{1}{4}$
1906	66	66 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$
1907	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65	66	65 $\frac{1}{2}$	65 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	63	63 $\frac{1}{2}$	65	64 $\frac{1}{2}$	64 $\frac{1}{2}$
1908	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$
1909	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{3}{4}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$
1910	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$
1911	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64	64 $\frac{3}{4}$
1912	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{3}{4}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$
1913	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	64 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$
1914	63 $\frac{3}{4}$	64 $\frac{1}{2}$	61 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	(a)	(a)	(a)	(a)	(a)	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$

NOTE.—For the 5 $\frac{1}{2}$ per cent and 4 $\frac{1}{2}$ per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part III, and the 1st issue of the Statistics of British India, Part IV (a)

(a) Later quotations not available

MILITARY SERVICES

[FOR TABLE, SEE PAGE 106.]

The table on Military Services shows the detailed items of military receipts and expenditure of the Government of India, both in England and in India, for the last five years. The statistics do not take into account the expenditure on military operations, which is treated as extraordinary expenditure and met from the excess of ordinary revenues over ordinary outlay.

Military receipts on an average amount to over £1·65 millions. They represent about 1·6 per cent of the total revenue of the Government of India. They are derived from army, marine, and military works, and are distributed between India and England in the proportion of 4 to 1. Army receipts are derived from dairy farms, the sale proceeds of surplus stores, unserviceable animals, carts, etc., the capitation rate payable by the Imperial Government in respect of Indian troops lent for service in the Colonies, contributions and subscriptions towards the Indian Military Service Family Pensions, and contributions by the Imperial Government in respect of the cost of transport of troops and military charges for Aden. Marine receipts are derived from dockyard services and supplies, hire of vessels, and sale-proceeds of vessels and stores. Receipts on account of military works are derived mainly from rent of buildings, etc.

The gross military expenditure averages about £30 millions, and is 30 per cent of the total expenditure of the Government of India. The amount spent in India is over R36 crores (over £24 millions) and that in England £5·6 millions, the ratio being 81 and 19 per cent, respectively. The charges are shown under the heads of (1) effective, (2) non-effective, (3) marine, (4) military works, and (5) special defence works, the proportions

	R(crores)	per cent.
Effective	36	81·1
Non-effective	5	10·8
Marine	1	2·6
Military works	2	5·5
Special Defence works	0·01	0·03

and of other services connected with the maintenance of the British establishment in India. The chief items of effective charges are stated in the margin. The other items of effective charges are—administration, accounts, veterinary services, army clothing, remount establishments, medical services and stores, ecclesiastical, education, compensation for dearth of food and forage, hutting, conveyance, cantonments, and miscellaneous.

The non-effective expenditure comprises charges for rewards and pensions. The total averages about R4,85 lakhs, R3,53 lakhs (£2·35 millions) or 73 per cent being spent in England and R1,32 lakhs or 27 per cent in India. The non-effective charges in England consist mainly of pay and pensions of non-effective and retired officers of the Indian Service and payments to the War Office for retired pay, etc. of British forces for service in India.

The expenditure on marine charges has been R1,15 lakhs, namely, R60 lakhs or 52 per cent in India and R55 lakhs (£369,000) or 48 per cent in England. The chief items of marine charges are the maintenance of the "Royal Indian Marine," the contribution made by the Government of India towards the expenses of His Majesty's ships employed in the Indian seas, and stores.

The expenditure on military works in recent years has averaged R2·46 crores. Military works consist of new buildings and repairs for the accommodation of troops, general cantonment works, and defence and other works.

The net expenditure of the Government of India on Military Services, both in India and in England, in the last five years has averaged about £28·2 millions or R42·4 crores annually. The figure for 1918-19 is £44·5 millions.

RECEIPTS—

*Compiled from the Finance and Revenue Accounts of the Government of India
(a) From 197-18, figures include those for the Indian Defence Force.

(a) From 197-18, figures include those for the Indian Defence Force.

BANKS

[FOR TABLES, SEE PAGES 110 TO 113.]

Banks in India may be classified into (1) the Presidency Banks, *i.e.*, the Bank of Bengal, the Bank of Bombay, and the Bank of Madras; (2) the Exchange Banks, whose head offices are located outside India (these Exchange Banks may be sub-divided into 2 classes, *viz.*, those which do a considerable portion of their business in India, such as the Chartered Bank of India, Australia, and China (1853), the National Bank of India, etc., (1863), and those banks which are merely agencies of large banking corporations doing business all over Asia, such as the Hongkong and Shanghai Banking Corporation, the International Banking Corporation, the Russo-Asiatic Bank, the Yokohama Specie Bank, etc. (3) the Indian Joint-Stock Banks registered under the Indian Companies Act whose head offices are located in India; and (4) private and unincorporated bankers or money-lenders. Statistics relating to this last class (private and unincorporated bankers) are not generally available.

The total amounts of capital, reserve, deposits, and balances of the different classes of banks on 31st December, 1918, are compared in the table below with those on the corresponding date ten years ago :—

Class of Banks	CAPITAL AND RESERVE			DEPOSITS			CASH BALANCES		
	1908 R (lakhs)	1918 R (lakhs)	Increase per cent	1908 R (lakhs)	1918 R (lakhs)	Increase per cent	1908 R (lakhs)	1918 R (lakhs)	Increase per cent
Presidency Banks . . .	6.69	7.20	8	31.87	59.62	87	10.39	17.08	64
Exchange Banks* . . .	38.76	59.17	53	19.52	61.86	217	3.79	15.18	301
Indian Joint-Stock Banks with capital and reserve of R5 lakhs and over	3.09	6.02	95	16.26	40.59	150	2.45	9.49	287

The Presidency Banks.—Table 63 shows that at the end of 1918 the paid-up capital of the three Presidency Banks was the same as in the pre-war year 1913. Detailed statistics for each of the three Presidency Banks will be found in tables 68, 69 and 70. The following table shows from the pre-war year the public and private deposits, and the cash balances of the Bank of Bengal, the Bank of Bombay, and the Bank of Madras :—

31st December	BANK OF BENGAL			BANK OF BOMBAY			BANK OF MADRAS		
	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances
	Govern- ment (Public)	Private		Govern- ment (Public)	Private		Govern- ment (Public)	Private	
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
1913 (pre-war year) . . .	3.01	18.25	8.41	2.01	10.18	4.78	87	8.06	2.19
1914	2.87	21.61	11.70	1.83	10.82	6.47	91	7.62	2.67
1915	2.65	19.79	7.85	1.36	10.79	4.24	87	8.03	2.56
1916	2.74	21.44	7.73	1.42	13.67	6.68	1.04	9.60	2.87
1917	4.48	29.34	14.82	2.35	28.18	13.99	88	10.20	4.96
1918	5.85	29.93	8.94	1.77	17.50	5.42	1.02	9.54	2.71

As compared with the pre-war year, private deposits increased by 31 per cent in the case of the Bank of Bengal, 72 per cent in the case of the Bank of Bombay, and 18 per cent in the case of the Bank of Madras. Cash balances showed an increase of 24 per cent in the case of the Bank of Madras, 13 per cent in the case of the Bank of Bombay, and 6 per cent in the case of the Bank of Bengal.

The Exchange Banks.—The aggregate paid-up capital and reserves of the ten Exchange Banks amounted to £39 millions, while the deposits in India were £41 millions, and cash balances in India £10 millions (*vide* table 64). As compared with the pre-war year, the capital and reserves of these banks increased by 4 per cent, deposits and cash balances in India by 99 per cent and 158 per cent, respectively, as will be seen from the following table :—

	Capital and reserves £ (1,000)	Deposits in India £ (1,000)	Cash balances in India £ (1,000)
1913 (pre-war year)	37,825	20,690	3,922
1914	36,972	20,098	5,596
1915	36,793	22,364	5,068
1916†	37,931	25,359	6,760
1917	32,682	35,584	22,496
1918	39,449	41,237	10,117

Indian Joint-Stock Banks.—Indian Joint-Stock Banks are dealt with in table 65. There are 93 Indian Joint-Stock Banks with 206 branches and agencies chiefly scattered throughout the North-West of India, specially in the Punjab and the United Provinces. The tables in the volume deal with only those banks (47 with 197 branches) which have a minimum paid up capital and reserve of one lakh of rupees. These banks are sub-divided into two classes, namely, (i) those with a paid up capital and reserve of R5 lakhs and over, and (ii) those with a paid-up capital and reserve between one lakh and less than R5 lakhs.

* In the case of Exchange Banks deposits and cash balances in India only have been taken into account in this statement
† Excluding the Delhi and London Bank which was amalgamated with the Alliance Bank of Simla, Ltd.

BANKS

The aggregate paid up capital and reserves of these 47 banks in 1918 amounted to R6,65 lakhs, the deposits to R42,15 lakhs, and cash balances to R9,85 lakhs, as stated below :—

	CLASS I.				CLASS II.			
	Number of banks	Capital and reserves	Deposits	Cash balances	Number of banks	Capital and reserves.	Deposits	Cash balances
		R (lakhs)	R (lakhs)	R (lakhs)		R (lakhs)	R (lakhs)	R (lakhs)
1913	18	3,64	22,59	4,00	23	50	1,51	25
1914	17	3,93	17,11	3,53	25	55	1,26	28
1915	20	4,38	17,87	3,99	25	55	91	20
1916	20	4,61	24,71	6,03	28	63	1,01	17
1917	18	4,67	31,17	7,65	25	54	99	20
1918	19	6,02	40,59	9,49	28	63	1,55	37

Deposits.—It will be seen from the table below that although the deposits in the Presidency Banks decreased in the year under report as compared with the preceding year, the total deposits in all the banks have steadily increased during the last thirty years, the only set-back being in 1914 and in 1915, the first two years of the war period. The deposits of the Exchange Banks refer to Indian deposits only.

Year	Presidency Banks and Branches	Exchange Banks (Deposits in India only)	Indian Joint-Stock Banks	TOTAL
Thirty years ago (1888)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Twenty years ago (1898)	10,84,30	4,53,68	1,82,56	17,20,54
Ten years ago (1908)	13,84,51	9,49,29	6,51,08	30,14,88
1909	31,87,32	19,51,52	16,26,09	67,64,93
1910	35,84,79	20,27,42	20,49,10	76,61,31
1911	36,58,01	24,79,17	25,65,85	87,03,03
1912	38,58,29	28,16,90	25,29,11	92,04,30
1913	40,11,48	29,53,62	27,25,98	96,91,08
1914	42,37,16	31,03,54	24,10,34	97,51,04
1915	45,55,60	30,14,76	18,37,12	94,17,48
1916	43,49,86	33,54,56	18,78,64	95,83,06
1917	49,91,45	38,03,88	25,72,28	1,13,67,61
1918	75,43,02	53,37,53	32,16,21	1,60,96,76
	59,62,03	61,85,60	42,14,83	1,63,62,46

Cash Balances.—As will be seen from table 67, cash balances at the end of 1918 were 29 per cent of the liabilities on deposits in the case of the Presidency Banks, 20 per cent in the case of Exchange Banks doing a considerable portion of their business in India, and 44 per cent in the case of those Banks doing business all over Asia. The percentage for Indian Joint Stock Banks is 24.

Dividends of Banks.—The year's banking results are brought out in the dividends of banks for 1918. Of the fifteen banks referred to below nine declared higher dividends than in the previous year. The remaining banks paid the same dividends as in 1917.

Banks	1912	1913 (pre-war year)	1914	1915	1916	1917	1918	Yield at prices of share at end of December 1918
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent
Bank of Bengal	14	14	16	16	16	17	17	2 1 5
" " Bombay	14	14	14½	15	15	17½	18½	5 10 0
" " Madras	12	12	12	12	12	12	12	5 0 0
Chartered Bank of India, Australia, and China	14	17	14	14	17	19	20½	4 8 0
Eastern Bank	5	6	5	5	6	7	7½	5 7 10
Hongkong and Shanghai Banking Corporation	34	34	36	36	38	42	47	5 12 6
Mercantile Bank of India	8	8	8	10	12	14	14	4 10 8
National Bank of India	14	16	16	16	16	20	20	5 5 9
Bank of Rangoon	4½	4½	5	5	5	*	*	*
" " Baroda	7½	7½	7½	8	9	10	11	7 13 9
" " India	6	6	6	6½	8	10	12	6 11 3
" " Mysore . . . . .	...	...	5	6	8	8	9	5 10 0
Allahabad Bank	18	18	18	18	18	18	18	5 12 0
Alliance Bank of Simla	14	14	14	14	16	17	17	5 10 8
Central Bank of India	6	3	...	4½	6½	7½	8½	7 3 3
Punjab National Bank	10½	11	11	10	10	10	10½	5 13 4

* The Bank of Rangoon was amalgamated with the Alliance Bank of Simla, Ltd., in 1917

BANKS

Banking results.—In the following table are compared the principal items in the balance sheets of the three classes of banks. The figures for the Exchange Banks and the Indian Joint Stock Banks relate to those banks for which figures for both 1917 and 1918 are available, namely, 9 Exchange Banks and 40 Indian Joint Stock Banks. The principal items in the balance sheets of the three Presidency Banks are shown separately :—

Banks.	Deposits, etc.		Cash in hand, at bankers, etc.		Investments.		Bills discounted, etc.	
	1918	1917	1918	1917	1918	1917	1918	1917
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Bank of Bengal	29,77,99	33,82,29	9,32,92	15,69,14	7,79,76	7,73,90	16,93,89	14,49,40
Bank of Bombay	19,27,08	30,53,02	5,48,81	14,08,15	3,53,53	7,44,97	12,22,78	11,02,62
Bank of Madras	10,56,96	11,07,71	3,36,44	5,32,27	1,39,79	94,61	6,94,12	6,13,24
Total Presidency Banks	59,62,03	75,43,02	18,18,17	35,09,56	12,73,08	16,13,48	36,10,79	31,65,26
Indian Joint Stock Banks (40 Banks)	37,32,97	32,02,25	9,09,23	7,84,90	6,43,99	5,23,23	26,53,83	23,55,68
	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)
Exchange Banks doing a considerable portion of their business in India (5 Banks).	98,715	84,510	26,969	27,939	12,847	10,290	34,326	26,679
Other Exchange Banks (4 Banks)	206,862	167,184	44,196	47,915	18,193	7,426	108,004	53,774
Total Exchange Banks	305,577	251,694	71,165	75,854	31,040	17,716	142,330	80,453

While deposits and investments showed a decrease, as compared with the previous year, in the case of the Presidency Banks, there was a considerable increase in the case of the Indian Joint Stock Banks and the Exchange Banks. Cash in the case of the Presidency Banks, after an abnormal increase in 1917, fell to the level of 1916 ; it also fell appreciably in the case of the Exchange Banks, but in the case of Indian Joint Stock Banks, there was a considerable increase.

BANKS*

No. 63.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF THE THREE PRESIDENCY BANKS ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve and Rest	TOTAL	DEPOSITS			Cash Balances
				Public	Private	TOTAL	
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	3,36.25	25.57	3,61.82	5,43.05	6,39.61	11,82.66	9,96.87
1880	3,50.00	55.27	4,05.27	2,91.15	8,49.28	11,40.43	7,41.45
1890	3,50.00	97.54	4,47.54	3,59.25	14,76.35	18,35.60	12,96.75
1900	3,60.00	1,99.61	5,59.61	2,80.53	12,88.27	15,68.80	5,04.49
1905	3,60.00	2,63.37	6,23.37	3,11.91	22,26.37	25,38.28	8,23.01
1906	3,60.00	2,79.89	6,39.89	3,07.85	27,45.08	30,52.93	10,95.07
1907	3,60.00	2,94.93	6,54.93	3,35.78	28,11.26	31,47.04	9,47.51
1908	3,60.00	3,09.22	6,69.22	3,25.79	28,61.53	31,87.32	10,38.72
1909	3,60.00	3,18.22	6,78.22	3,19.76	32,65.03	35,84.79	11,65.56
1910	3,60.00	3,31.03	6,91.03	4,23.63	32,34.38	36,58.01	11,35.12
1911	3,60.00	3,40.39	7,00.39	4,38.30	34,19.99	38,58.29	13,58.20
1912	3,75.00	3,63.61	7,38.61	4,27.01	35,84.47	40,11.48	11,77.38
1913	3,75.00	3,73.07	7,48.07	5,88.66	36,48.50	42,37.16	15,37.75
1914	3,75.00	3,89.17	7,64.17	5,61.52	40,04.08	45,65.60	20,83.92
1915	3,75.00	3,72.50	7,47.50	4,88.67	38,61.19	43,49.86	14,65.24
1916	3,75.00	3,60.99	7,35.99	5,20.58	44,70.87	49,91.45	17,27.25
1917	3,75.00	3,67.52	7,42.52	7,71.28	67,71.74	75,43.02	33,77.31
1918	3,75.00	3,44.58	7,19.58	8,64.28	50,97.75	59,62.03	17,07.62

No. 64.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF THE EXCHANGE BANKS ON 31st DECEMBER EACH YEAR

	Number of Banks	CAPITAL AND RESERVE			DEPOSITS		CASH BALANCES	
		Paid-up Capital	Reserve and Rest	TOTAL	Out of India	In India	Out of India	In India
		£(1,000)	£(1,000)	£(1,000)	£(1,000)	R(1,000)	£(1,000)	R(1,000)
1870	3	2,004	180	2,184	2,688	52.31	2,611	61.13
1880	4	2,532	541	3,073	7,305	3,39.88	2,046	1,80.09
1890	5	6,384	1,699	8,083	30,734	7,53.60	5,810	3,50.43
1900	8	11,803	3,971	15,774	54,263	10,50.35	11,945	2,39.58
1905	10	15,204	7,219	22,423	94,536	17,04.45	21,504	3,78.13
1906	10	15,866	8,421	24,287	104,457	18,08.73	18,436	5,10.59
1907	10	16,671	9,320	25,991	94,778	19,17.01	14,860	5,60.20
1908	10	16,692	9,149	25,841	103,289	19,51.52	16,665	3,78.63
1909	10	18,952	11,211	30,163	116,024	20,27.42	18,121	4,15.86
1910	11	21,734	12,610	34,344	134,166	24,79.17	17,810	4,38.51
1911	12	22,600	13,001	35,601	157,764	28,16.90	22,136	4,56.91
1912	12	23,657	13,980	37,637	172,028	29,53.62	23,082	6,14.82
1913	12	23,640	14,185	37,825	181,138	31,03.54	25,088	5,88.24
1914	11(a)	22,815	14,157	36,972	164,970	30,14.76	40,694	8,39.37
1915	11	22,681	14,112	36,793	179,948	33,54.56	45,111	7,60.13
1916	10(b)	22,836	15,095	37,931	208,232	38,03.88	41,367	10,14.61
1917	9(c)	18,784	14,298	33,082	228,001	53,37.53	54,765	33,74.37
1918	10(d)	22,269	17,180	39,449	305,937	61,85.60	57,981	15,17.55

* Compiled from figures supplied by the Banks and local authorities

(a) Excluding the Deutsche-Asiatische Bank which went into liquidation after the outbreak of war

(b) Excluding the Delhi and London Bank which was amalgamated with the Alliance Bank of Simla, Ltd. (an Indian Joint-Stock Bank included in table 66)

(c) Excluding the Russo-Asiatic Bank, information not being available

(d) Including the Bank of Taiwan which opened a branch in India.

No. 65.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF PRINCIPAL INDIAN JOINT-STOCK BANKS ON 31st DECEMBER EACH YEAR

A—Banks with capital and reserve of R5 lakhs and over

	Number of reporting Banks	Paid-up Capital	Reserve and Rest	TOTAL	Deposits	Cash Balances
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	2	9,83	1,82	11,65	13,95	5,07
1880	3	18,00	3,11	21,11	63,37	16,63
1890	5	33,50	17,59	51,09	2,70,78	55,79
1900	9	82,12	45,60	1,27,72	8,07,52	1,19,04
1905	9	84,57	77,82	1,62,39	11,98,92	1,73,50
1906	10	1,33,94	56,36	1,90,30	11,55,49	1,49,51
1907	20	2,29,61	63,27	2,92,88	14,00,29	1,94,39
1908	14	2,39,72	69,11	3,08,83	16,26,09	2,45,10
1909	15	2,66,07	87,97	3,54,04	20,49,10	2,79,14
1910	16	2,75,66	1,00,55	3,76,21	25,65,85	2,80,25
1911	18	2,85,60	1,26,54	4,12,14	25,29,11	3,62,05
1912	18	2,91,64	1,34,58	4,26,22	27,25,98	4,00,11
1913	18	2,31,33	1,32,94	3,64,27	22,59,19	4,00,17
1914	17	2,51,40	1,41,88	3,93,28	17,10,58	3,53,18
1915	20	2,81,39	1,56,65	4,38,04	17,87,27	3,99,41
1916	20	2,87,36	1,73,66	4,61,02	24,71,05	6,03,49
1917	18*	3,03,79	1,62,99	4,66,69	31,17,01	7,64,84
1918	19	4,36,45	1,65,59	6,02,04	40,59,48	9,48,58

B—Banks with capital and reserve between R1 lakh and less than R5 lakhs

1913	23	39,14	11,35	50,49	1,51,15	24,95
1914	25	42,22	13,02	55,24	1,26,54	27,99
1915	25	45,38	9,73	55,11	91,37	20,01
1916	28	51,77	11,50	63,27	1,01,23	18,76
1917	25†	44,16	10,24	54,40	99,20	20,42
1918	28	48,65	14,43	63,08	1,55,75	36,90

No. 66.—CAPITAL, AND RESERVE AND DEPOSITS OF THE PRESIDENCY, EXCHANGE AND JOINT STOCK BANKS IN EACH YEAR FROM 1913 TO 1918.

Year	PRESIDENCY BANKS		EXCHANGE BANKS		JOINT STOCK BANKS		TOTAL OF ALL BANKS	
	Capital and Reserve	Deposits	Capital and Reserve	Deposits (in India)	Capital and Reserve	Deposits	Capital and Reserve	Deposits
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1913	7,48,07	42,37,16	56,73,75	31,03,54	4,14,76	24,10,34	68,36,58	97,51,04
1914	7,64,17	45,65,60	55,45,80	30,14,76	4,48,52	18,37,12	67,58,49	94,17,43
1915	7,47,50	43,49,86	55,18,95	33,54,56	4,93,15	18,78,64	67,59,60	95,83,06
1916	7,35,99	49,91,45	56,89,65	38,03,88	5,24,29	25,72,28	69,49,93	1,13,67,61
1917	7,42,52	75,43,02	49,02,30	53,37,53	5,21,09	32,16,21	61,65,91	1,60,96,76
1918	7,19,58	59,62,03	59,17,40	61,85,60	6,65,12	42,14,83	73,02,10	1,63,62,46

No. 67.—PROPORTION PER CENT OF CASH TO LIABILITIES ON DEPOSITS OF THE SEVERAL CLASSES OF BANKS ON 31st DECEMBER EACH YEAR

	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent
I. Presidency Banks	33	31	35	29	36	46	34	35	45	29
II. Exchange Banks§—										
(1) Banks doing a considerable portion of their business in India	20	16	16	20	19	28	19	25	40	20
(2) Banks which are merely agencies of large banking corporations doing business all over Asia	23	21	16	24	17	26	41	35	160	44
III. Indian Joint-Stock Banks—										
(a) Banks having capital and reserve of R 5,00,000 and over	14	11	14	15	18	21	22	24	25	23
(b) Banks having capital and reserve between R1,00,000 and less than R 5,00,000 . . . . .	..	..	..	..	16	22	22	17	21	24

* The Bank of Rangoon was amalgamated with the Alliance Bank of Simla; the Bank of Upper India and the Standard Bank went into liquidation during the year.

† The Gorakhpur Bank was liquidated during the year. The Vellore Commercial Bank was transferred to class A.

The Warior Commercial Bank and the Bangalore Mercantile Bank have been excluded as their capital and reserve have fallen below one lakh.

§ The percentages for the Exchange Banks have been calculated on their deposits and cash balances in India only.

No. 68.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT AND OTHER) CASH, INVESTMENTS
AND DIVIDEND OF THE **BANK OF BENGAL** ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve and Rest	Total	DEPOSITS					Cash Balance	Invest- ments	Dividend for the year
				Govern- ment (Public)	PRIVATE						
					Fixed	Savings Bank	Current	Total	R(lakhs)		
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	Per cent
1880	2,00	25	2,25	2,02	(a)	(a)	(a)	5,02	4,84	1,53	8½
1885	2,00	43	2,43	1,48				3,83	3,12	1,16	9½
1890	2,00	48	2,48	2,26				6,66	6,39	2,06	9½
1895	2,00	71	2,71	1,84				6,77	4,22	1,32	10
1900	2,00	1,06	3,06	1,55				5,82	2,44	1,36	11
1905	2,00	1,43	3,43	1,67				12,04	3,97	1,81	12
1906	2,00	1,53	3,53	1,60				15,05	5,28	1,49	12
1907	2,00	1,60	3,60	1,87				15,73	4,60	2,79	12
1908	2,00	1,65	3,65	1,78				15,81	5,07	3,49	13
1909	2,00	1,68	3,68	1,49				17,28	6,08	4,11	14
1910	2,00	1,75	3,75	1,98				16,09	5,14	3,68	14
1911	2,00	1,80	3,80	2,71				16,77	7,29	3,21	14
1912	2,00	1,85	3,85	2,34				17,11	6,65	3,10	14
1913	2,00	1,91	3,91	3,01				18,25	8,41	3,10	14
1914	2,00	2,00	4,00	2,87				21,61	11,70	6,21	16
1915	2,00	2,04	4,04	2,65	7,19	88	11,72	19,79	7,85	7,93	16
1916	2,00	2,13	4,13	2,74	7,28	93	13,23	21,4	7,73	7,69	16
1917	2,00	2,21	4,21	4,48	6,51	80	22,03	29,34	14,82	7,74	17
1918	2,00	1,89	3,89	5,85	(a)	(a)	(a)	23,93	8,94	7,80	17

(a) Details not available

No. 69.—CAPITAL, RESERVE, DEPOSITS, (GOVERNMENT AND OTHER) CASH, INVESTMENTS,
AND DIVIDEND OF THE **BANK OF BOMBAY** ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve	Govern- ment deposits	Other deposits (b)	Cash Balance	Invest- ments	Dividend for the year
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent
1880	1,00	22	39	2,65	1,60	79	7½
1885	1,00	25	53	2,76	2,18	33	7½
1890	1,00	33	83	6,19	5,73	78	10
1895	1,00	51	76	3,58	2,28	1,05	11
1900	1,00	70	88	4,33	1,29	89	11
1905	1,00	87	93	6,76	2,59	1,58	12
1906	1,00	92	1,01	8,32	3,54	1,77	12
1907	1,00	96	1,12	8,21	3,24	1,64	13
1908	1,00	1,01	95	8,33	3,77	1,49	13
1909	1,00	1,03	1,21	10,35	4,15	1,63	13
1910	1,00	1,05	1,52	10,58	4,36	1,49	14
1911	1,00	1,06	1,08	11,17	4,63	2,08	14
1912	1,00	1,06	1,17	11,29	3,15	2,10	14
1913	1,00	1,06	2,01	10,18	4,78	2,29	14
1914	1,00	1,10	1,83	10,82	6,47	2,01	14½
1915	1,00	1,00	1,36	10,79	4,24	2,77	15
1916	1,00	90	1,42	13,67	6,68	3,13	15
1917	1,00	92	2,35	28,18	13,99	7,45	17½
1918	1,00	1,01	1,77	17,50	5,42	3,54	18½

(b) Details of deposits not available.

No. 70.—CAPITAL, RESERVE, DEPOSITS, (GOVERNMENT AND OTHER) CASH, INVESTMENTS,
AND DIVIDEND OF THE **BANK OF MADRAS** ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve- and Rest	Total	DEPOSITS					Cash Balance	Invest- ments	Dividend for the year
				Government (Public)	PRIVATE						
					Fixed	Savings Bank	Current	Total			
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent
1880	50	7	57	49	(a)	(a)	(a)	80	98	..	..
1885	50	9	59	28				1,09	65	19	7
1890	50	16	66	49				1,90	83	45	10½
1895	50	18	68	72				2,76	1,19	45	10
1900	60	24	84	37				2,73	1,31	67	8
1905	60	33	93	51				3,46	1,67	71	10
1906	60	34	94	46				4,07	2,12	81	10
1907	60	39	99	35				4,16	1,62	84	10
1908	60	43	1,03	52				4,47	1,54	84	11
1909	60	47	1,07	49				5,00	1,42	79	12
1910	60	51	1,11	72	3,38	20	4,45	5,67	1,84	85	12
1911	60	54	1,14	59				6,25	1,66	1,04	12
1912	75	72	1,47	75				7,43	1,96	1,13	12
1913	75	76	1,51	87				8,06	2,19	1,18	12
1914	75	79	1,54	91				7,62	2,67	1,34	12
1915	75	68	1,43	87				8,03	2,56	1,84	12
1916	75	58	1,33	1,04				5,37	9,60	2,87	1,63
1917	75	54	1,29	88				6,21	10,20	4,96	95
1918	75	55	1,30	1,02				5,19	9,54	2,71	1,40

(a) Details not available

POST OFFICE SAVINGS BANKS

[FOR TABLE, SEE PAGE 115]

Until 1882-83 the savings bank business conducted under Government control was carried on in the three cities of Calcutta, Madras, and Bombay by the Presidency Banks, and elsewhere by the Government treasuries. So long as this system was maintained, the business grew but slowly. The highest balances in the district treasuries never exceeded R75 lakhs (in 1884-85), and in the Presidency Banks the highest balances (in 1882-83) amounted only to R2,36 lakhs. In 1886-87 the Savings Banks in the district treasuries were closed. The Presidency savings banks were maintained until 1895-96, although the deposits in them gradually declined in consequence of the preference given to the post office by the public, and now the whole of the savings bank business of Government is a branch of the postal administration. The establishment of savings banks in the post offices was followed by a rapid change. In the first year of their existence the balances were only R27 lakhs, but the public soon indicated their preference for business with the post office. By 1886-87 when the savings banks in the district treasuries were closed, the balances in the post offices amounted to R4 crores. During the succeeding years there was a considerable increase, although the Government took steps to prevent it from being inconveniently rapid. For this purpose in 1889-90 the maximum sum receivable was reduced from R3,000 to R2,000, and in 1894-95 the rate of interest was reduced from $3\frac{1}{2}$ per cent to $3\frac{1}{4}$ per cent in correspondence with the reduction in the rate of interest on Government securities. In 1893-94 the balances amounted to R9 crores; ten years later, in 1902-03, they reached R11 crores. In 1913-14 the balance of deposits, inclusive of interest, amounted to R23 crores, or £15 millions. On the 1st April 1914, however, the maximum amount receivable for deposit was raised from R2,000 to R5,000. The amount of Savings Bank deposits, it was expected, would increase by these measures, but owing to heavy withdrawals due to the outbreak of war the balance of deposit in 1914-15 fell to R15 crores, or £10 millions, a decrease of 35 per cent over 1913-14. The decrease was arrested in the following year and in 1918-19 the balance amounted to nearly 19 crores, or £12½ millions.

The amount of interest accrued in 1918-19 was about R47 lakhs, as against R44½ lakhs in the previous year. The rate of interest allowed on accounts has been as follows: $3\frac{1}{2}$ per cent from 1867-68; $4\frac{1}{2}$ per cent from the 1st January, 1880, to the 31st May, 1881; $3\frac{1}{2}$ per cent until the end of 1893-94; $3\frac{1}{4}$ per cent from April, 1894, to June, 1905. From July, 1905, depositors were allowed to deposit money either at call or subject to six months' notice of withdrawal, and the interest on deposits at call was reduced from $3\frac{1}{2}$ per cent to 3 per cent, while interest at the rate of $3\frac{1}{4}$ per cent was given on deposits that were held subject to six months' notice of withdrawal. Since 1st January 1911, the system of deposits subject to six months' notice of withdrawal has been abolished.

The total number of depositors has increased greatly in the last ten years ending 1918-19, but the average balance per depositor has slightly decreased. In 1908-09 the total number of depositors was 1,319,000 and the average balance per depositor was R116; while in 1918-19 the number was 1,677,000 and the average balance R112, thus showing an increase of 27 per cent in the number, but a decrease of 3 per cent in the case of the average balance.

Investments in Government Securities through the Post Office during the last five years as compared with the pre-war year are shown in the following statement:—

[In thousands of rupees.]

	1913-14 (pre war year)	1914-15	1915-16	1916-17	1917-18	1918-19
	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
1. Government Promissory Notes (nominal value)						
(a) Purchased or obtained by conversion	33,69	39,56	21,72	24,09	4,58,36	5,76,40
(b) Sold or converted	7,74	15,22	8,96	7,66	22,00	8,03
(c) Held in custody of Accountant-General, Posts and Telegraphs, on behalf of depositors.	1,09,30	1,24,73	1,69,71*	2,04,25	3,66,69	4,38,59
2. Investment certificates for fractional accounts of Government Promissory Notes (nominal value).						
(a) Purchased	6,15	5,17	3,71	69	17	1,22
(b) Sold	2,59	5,06	3,09	2,20	1,24	1,45

* Inclusive of Rs. 37,00,100 of the terminable loan, 1915-16.

As in the United Kingdom, Government do not maintain any specific reserve against the Savings Bank deposits, these being treated as unfunded debt and used for capital expenditure.

POST OFFICE SAVINGS BANK*

No. 71.—NUMBER of DEPOSITORS and AMOUNT of DEPOSITS, from 1882-83 to 1918-19

	NUMBER OF DEPOSITORS			Deposits each year (inclusive of interest)	Withdrawals each year	BALANCE OF DEPOSITS [INCLUSIVE OF INTEREST]			INTEREST		
	European	Indian	Total			European	Indian	Total	European	Indian	Total
	No. (1,000)	No. (1,000)	No. (1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Quinquennial average 1882-83 to 1886-87 .	32	164	196	3,06.37	2,58.80	95.47	3,33.30	4,33.77	3.31	11.27	14.58
Quinquennial average 1887-88 to 1891-92 .	53	347	400	3,95.34	3,41.27	1,18.71	5,93.61	7,12.32	4.21	20.41	24.62
Quinquennial average 1892-93 to 1896-97 .	66	578	644	4,10.00	3,79.63	1,29.59	8,16.64	9,46.23	4.29	25.71	30.00
1897-98 .	64	666	730	3,49.93	3,85.13	1,06.30	8,22.43	9,28.73	3.25	24.79	28.04
1898-99 .	69	687	756	3,58.48	3,44.41	1,04.17	8,38.63	9,42.80	3.07	24.38	27.45
1899-1900 .	74	712	786	3,75.97	3,54.13	1,05.85	8,58.79	9,64.64	3.14	25.13	28.27
1900-01 .	77	739	816	3,90.65	3,50.97	1,11.23	8,93.10	10,04.33	3.22	25.78	29.00
1901-02 .	80	787	867	4,46.38	3,82.49	1,14.15	9,54.06	10,68.21	3.35	27.26	30.61
1902-03 .	88	834	922	4,87.11	3,93.16	1,11.56	10,30.59	11,42.15	3.42	29.08	32.50
1903-04 .	94	894	988	5,01.26	4,10.05	1,13.88	11,19.49	12,33.37	3.32	31.64	34.96
1904-05 .	99	960	1,059	5,55.23	4,47.89	1,18.83	12,21.87	13,40.70	3.44	34.68	38.12
1905-06 .	102	1,014	1,116	5,50.06	4,91.50	1,17.90	12,81.36	13,99.26	3.35	36.10	39.51
1906-07 .	105	1,085	1,190	5,90.13	5,12.69	1,24.30	13,52.40	14,76.70	3.49	38.03	41.52
1907-08 .	110	1,152	1,262	5,94.83	5,53.39	1,24.36	13,93.73	15,18.14	3.57	39.61	43.18
1908-09 .	116	1,203	1,319	5,66.57	5,61.30	1,22.50	14,00.92	15,23.42	3.50	39.91	43.41
1909-10 .	122	1,257	1,379	6,00.21	5,38.90	1,26.78	14,59.94	15,86.72	3.60	41.17	44.77
1910-11 .	128	1,302	1,430	6,50.43	5,45.27	1,41.81	15,50.67	16,91.88	3.80	42.43	46.23
1911-12 .	132	1,369	1,501	8,78.70	6,80.72	1,49.54	17,40.31	18,89.85	4.05	46.83	50.88
1912-13 .	(a)	(a)	1,567	9,70.57	7,99.28	(a)	(a)	20,61.14	(a)	(a)	56.20
1913-14 .	(a)	(a)	1,639	11,60.37	9,04.76	(a)	(a)	23,16.75	(a)	(a)	61.91
1914-15 .	(a)	(a)	1,644	9,60.62	17,88.11	(a)	(a)	14,89.26	(a)	(a)	53.94
1915-16 .	(a)	(a)	1,660	8,16.32	7,73.46	(a)	(a)	15,32.12	(a)	(a)	43.20
1916-17 .	(a)	(a)	1,647	9,35.20	8,10.80	(a)	(a)	16,59.53	(a)	(a)	45.47
1917-18 .	(a)	(a)	1,638	10,16.69	10,17.76	(a)	(a)	16,58.46	(a)	(a)	44.40
1918-19 .	(a)	(a)	1,677	13,45.15	11,21.17	(a)	(a)	18,82.45	(a)	(a)	46.88

* Compiled from the annual report on the Post Office of India.

NOTE.—The Savings Bank business of the district treasuries was transferred to the Post Office in 1886-87, and that of the Presidency Banks was closed in 1896-97, since which year the Savings Banks have been entirely managed by the Post Office.

(a) From 1912-13 the distinction between European and Indian depositors has been discontinued. Information regarding the different classes of depositors is no longer maintained in the records of the Director-General, Posts and Telegraphs, as such information is of doubtful utility.

CO-OPERATIVE SOCIETIES

[FOR TABLES, SEE PAGES 118 TO 120]

The Co-operative Credit Societies Act, X of 1904, was passed on the 25th March 1904 to "encourage thrift, self-help, and co-operation among agriculturists, artisans, and persons of limited means." In March 1912 this Act was repealed by the Co-operative Societies Act (II of 1912). There are two classes of primary societies distinguished as non-agricultural and agricultural : a *non-agricultural society* is defined as a society in which not less than four-fifths of the members shall be non-agriculturists, and an *agricultural society* is a society in which not less than four-fifths of the members shall be agriculturists. Each society consists of ten or more members above the age of eighteen years residing in the same town or village or in the same group of villages, or belonging to the same tribe, class, caste, or occupation, who, by combining to furnish a collective guarantee, can, on the security of that guarantee, obtain money at lower rates of interest than they could obtain it individually. As the primary societies in a certain area, usually a district, increase in number, these are federated under a joint central institution called a *Central Bank*, or a *District Bank*, or a *Banking Union*. The central institution may only finance the primary societies without inspecting them, and such a body constitutes a *Central* or a *District Bank* in the more restricted sense of the terms ; or it may both inspect and finance its constituent societies, and it is then spoken of as a *Banking Union*. There is yet another class of combination of individual societies, which acts as an intermediary between the primary society and the *Central Bank*, and it is called a *Supervising and Guaranteeing Union*. It is formed by the union of a group of primary societies within a restricted area, the societies furnishing a mutual guarantee for each other's credit which makes it a matter of self-interest to see that each society in the group maintains a high level of efficiency. It exercises a general control over the affiliated societies, the loan applications of which it scrutinises before these are submitted to the central financing agency. The *Central Bank* (including *District Bank* and *Banking Union*) taps deposits from a wide field, and is in its turn financed by the *Provincial Bank*. A *Cattle Insurance Society* is formed with the owners of cattle as members, who annually pay to the society a premium sufficient at least to equal the yearly amount of loss sustained in respect of the animals assured. From the premia thus collected the society indemnifies its members for losses sustained during the year. These societies are affiliated to a *Central Re-insurance Society* which, in return for a definite share of the insurance premia of the affiliated societies, undertakes a definite share of their risks in order to save local societies from ruin by local calamities.

The Tables indicate some of the leading features of progress in the co-operative movement and show the numbers of societies and members, and the working capital for the whole of India for 1918-19 and previous years, and by Provinces for 1918-19 only.

In Tables 74 and 76, when comparing the figures for the year 1918-19 with the figures for years prior to 1915-16, the following points should be borne in mind :—

- (i) that in the case of Guaranteeing Unions and Re-insurance Societies the number of members represents the number of affiliated societies and not the number of individual members included in such societies ;
- (ii) that the total number of members in Table 74 is not the sum total of the preceding four items but that of agricultural and non-agricultural societies only, the assumption being that all individual members of Central and Provincial Banks, Banking Unions, and Guaranteeing Unions have already figured once as members of an agricultural or non-agricultural primary society ;
- (iii) that the figures for working capital given in Table 76 do not include the working capital of Unions, Cattle Insurance, and Re-insurance Societies ;
- (iv) that with effect from the year 1915-16 the loans and deposits of society-members have been transferred in Table 76 from the head "Loans and deposits held at the end of the year from members" to the head "Loans and deposits held at the end of the year from societies," and that the latter head no longer includes loans and deposits from Provincial or Central Banks for which a separate head has been provided ; and
- (v) that with effect from the same year (1915-16) the figure given against the head "Loans and deposits held at the end of the year from non-members and other sources," includes all loans and deposits held by Central and Provincial Banks from individuals, Joint Stock Banks, and other sources not included against the preceding headings.

The statistics given in the tables relate to all the provinces in British India except Delhi, the North-West Frontier Province, and British Baluchistan, where the co-operative movement has as yet made little progress. In 1917-18 statistics relating to Co-operative Societies in the Hyderabad Administered Area have been introduced. They also include the figures for the Indian States of Mysore, Baroda, and Hyderabad. Many other States, such as Travancore, Cochin, Gwalior, Indore, Patiala, etc., have introduced co-operation among their subjects, but statistics for these States are not at present available and included in the statements.

CO-OPERATIVE SOCIETIES

The progress hitherto made in the co-operative movement has been exceedingly encouraging. The total number of societies at work at the end of the year 1918-19 was 32,439, the membership of primary societies 1,235,891 and the working capital of all societies R17,55,32,000. Central societies numbered 1,081 and had a membership of 121,453. 333 of these societies were Provincial and Central Banks, and 748 Unions (including Re-insurance societies). The number of non-agricultural societies was 1,971 with a membership of 261,675. The number of agricultural societies was 29,387, and the membership of all classes of agricultural societies was 974,216.

During the last decade the number of societies of all classes rose from 3,498 to 32,439, the number of members of primary societies from 227,000 to 1,236,000, and the total working capital from R1,24 lakhs to R17,55 lakhs. The reserve fund during the period grew from R3,36,000 to R1,50,42,000, and the paid-up share capital from R23,08,000 to R2,84,34,000. State aid (R7,22,000) formed 5.8 per cent of the working capital in 1909-10, while in 1918-19 the amount of loans and deposits held from Government—R34,01,000—formed only 1.9 per cent of the total capital.

No. 72.—Number of Societies for all India, showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.
1	2	3	4	5	6	7
Central (including Provincial and Central Banks and Banking Unions)	17	231	244	262	282	333
Supervising and Guaranteeing Unions (including Re-insurance Societies)			362	496	592	748
Agricultural (including Cattle Insurance Societies)	1,713	10,891	18,050	21,069	24,140	29,387
Non-Agricultural	196	624	1,019	1,209	1,451	1,971
TOTAL	1,926	11,786	19,675	23,036	26,465	32,439

No. 73.—Number of Societies by Provinces for 1918-19 only.

Province.	Population in millions.	Central (including Provincial and Central Banks and Banking Unions).	Supervising and Guar- anteeing Unions (including Re-insurance Societies).	Agricultural (including Cattle Insurance Societies.)	Non- Agricultural.	Total number of Societies.	Number of Societies per 100,000 inhabitants.
1	2	3	4	5	6	7	8
Madras	41.4	26	102	3,082	465	3,675	8.9
Bombay	18.6	12	50	1,741	280	2,083	11.2
Bengal	44.6	59	12	3,924	262	4,267	9.5
Bihar and Orissa	34.5	32	43	2,044	94	2,213	6.4
United Provinces	47.2	53	4	3,187	163	3,407	7.2
Punjab	19.6	57	..	5,236	172	5,465	28.0
Burma	10.6	7	326	3,149	130	3,612	34.1
Central Provinces and Berar	14.0	35	207	3,906	75	4,223	30.2
Assam	6.7	15	3	333	36	387	5.8
Coorg	0.2	..	..	76	3	79	39.5
Ajmer-Merwara	0.5	5	1	383	9	398	79.6
Hyderabad Administered Area	0.1	..	..	..	1	1	1.0
TOTAL (BRITISH INDIA) . . . . .	..	301	748	27,061	1,690	29,800	..
Mysore	5.8	19	..	1,030	184	1,233	21.3
Baroda	2.0	4	..	377	36	417	20.8
Hyderabad	13.4	9	..	910	61	989	7.4
TOTAL (INDIAN STATES) . . . . .	..	32	..	2,326	281	2,639	..
GRAND TOTAL . . . . .	..	333	748	29,387	1,971	32,439	..

NOTE.—For detailed statistics see "Statements showing Progress of the Co-operative Movement in India" published by this Department.

No. 74.—Number of Members for all India showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.
1	2	3	4	5	6	7
Central (including Provincial and Central Banks and Banking Unions)	1,987	23,677	47,776	76,195	91,494	107,747
Supervising and Guaranteeing Unions (including Re-insurance Societies)			5,607	8,270	9,997	13,706
Agricultural (including Cattle Insurance Societies)	107,643	459,096	716,858*	784,252*	857,007†	974,216
Non-Agricultural	54,267	89,157	148,195	176,708	204,157	261,675
TOTAL NUMBER OF MEMBERS OF PRIMARY SOCIETIES	161,910	548,253	865,053	960,960	1,061,764	1,235,891

* Excluding members of Cattle Insurance Societies.

† Excluding members of Cattle Insurance Societies in Bombay and in the United Provinces.

No. 75.—Number of Members by Provinces for 1918-19 only.

Province.	Population in millions.	Central (including Provincial and Central Banks and Banking Unions).	Supervising and Guar- anteeing Unions (including Re-insurance societies).	Agricultural (including Cattle Insu- rance Socie- ties.	Non- Agricultural.	Total number of Members of primary Societies.	Number of Members of primary Societies per 1,000 inhabitants.
1	2	3	4	5	6	7	8
Madras	41.4	4,637	2,568	171,262	71,011	242,273	5.9
Bombay	18.6	5,093	272	124,122	59,471	183,593	9.8
Bengal	44.6	7,890	271	134,769	36,091	170,860	3.8
Bihar and Orissa	34.5	3,787	1,988	65,818	13,469	79,287	2.3
United Provinces	47.2	7,061	48	92,220	6,329	98,549	2.1
Punjab	19.6	5,701	..	149,341	13,264	162,605	8.3
Burma	10.6	3,730	3,343	68,092	13,688	81,780	7.7
Central Provinces and Berar	14.0	63,313	5,148	63,157	2,072	65,229	4.7
Assam	6.7	1,149	57	11,465	2,750	14,215	2.1
Coorg	0.2	..	..	3,309	172	3,481	19.9
Ajmer-Merwara	0.5	1,155	11	12,080	3,453	15,533	31.0
Hyderabad Administered Area	0.1	..	..	..	303	303	2.1
TOTAL (BRITISH INDIA) . . . . .	..	103,516	13,706	895,635	222,073	1,117,708	..
Mysore	5.8	2,342	..	47,860	34,223	82,083	14.1
Baroda	2.0	533	..	11,216	2,207	13,423	6.7
Hyderabad	13.4	1,356	..	19,505	3,172	22,677	1.7
TOTAL (INDIAN STATES) . . . . .	..	4,231	..	78,581	39,602	118,183	..
GRAND TOTAL . . . . .	..	107,747	13,706	974,216	261,675	1,235,891	..

NOTE.—For detailed statistics see "Statements showing Progress of the Co-operative Movement in India" published by this Department.

No. 76.—Working Capital for all India showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.
1	2	3	4	5	6	7
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Share capital paid up	13,19	88,87	1,77,70	2,12,23	2,45,48.5	2,84,34
Loans and deposits held at the end of the year from Members	14,12	88,28	67,37	79,01	89,41	1,08,94
Loans and deposits held at the end of the year from Societies	13,59	1,93,42*	26,20	32,30	44,86	61,76
Loans and deposits held at the end of the year from Provincial or Central Banks . . . . .	..	..	3,31,28	4,01,72	4,77,37	5,78,93
Loans and deposits held at the end of the year from Government	5,86	10,87	15,99	17,25	23,27	34,01
Loans and deposits held at the end of the year from Non-Members and other sources	19,69	1,41,98	3,35,33	3,88,37	4,44,80	5,36,92
Reserve and other Funds	1,1,67	25,00	78,80	92,04	1,15,74.5	1,50,42
TOTAL	68,12	5,48,42	10,32,67	12,22,92	14,40,94	17,55,32

* Includes loans from Provincial or Central Banks.

No. 77.—Working Capital by Provinces for 1918-19 only.

Province.	Popula- tion in millions.	Share Capital paid up.	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve and other Funds.	Total.	Number of annas per head of popu- lation.
			Members.	Societies.	Provincial or Central Banks.	Govern- ment.	Non- Members and other sources.			
			4	5	6	7	8			
1	2	3	4	5	6	7	8	9	10	11
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	As.
Madras	41.4	34,69	19,32	14,51	1,21,50	27	1,02,73	12,77	3,05,79	12
Bombay	18.6	28,15	41,94	8,66	44,36	2,30	63,12	10,92	1,99,45	17
Bengal	44.6	27,36	16,49	2,86	87,25	26	76,29	20,29	2,30,80	8
Bihar and Orissa	34.5	6,93	3,04	3,22	27,56	34	24,47	6,43	72,29	3
United Provinces	47.2	23,46	1,74	45	34,72	6	38,73	17,24	1,16,40	4
Punjab	19.0	64,22	9,41	12,64	56,33	1,22	44,85	43,67	2,32,34	19
Burma	10.6	29,88	2,87	7,95	58,79	20,88	79,93	16,91	2,17,23	33
Central Provinces and Berar	14.0	20,70	2,03	8,28	97,42	..	53,71	9,67	1,01,90	22
Assam	6.7	1,41	1,74	37	2,36	..	4,84	2,04	12,28	3
Cooch	0.2	61	16	12	..	12	18	41	1,48	14
Ajmer-Merwara	0.5	5,95	..	33	11,79	19	14,24	1,75	34,25	109
Hyderabad Administered Area	0.1	11	6	..	..	..	2	1	20	2
TOTAL (BRITISH INDIA)	..	2,43,56	98,80	159,39	4,42,25	25,64	5,02,66	1,42,11	16,14 1/2	..
Mysore	5.8	31,45	7,24	1,69	10,62	36	15,03	4,39	70,96	20
Baroda	2.0	1,42	2,70	45	6,64	2,25	5,83	2,01	21,30	17
Hyderabad	13.4	7,91	20	8	19,42	5,76	13,40	1,91	48,63	6
TOTAL (INDIAN STATES)	..	40,78	10,14	2,37	36,68	8,37	34,26	8,31	1,40,91	..
GRAND TOTAL	..	2,84,34	1,08,94	61,76	5,78,93	34,01	5,36,92	1,50,42	17,55,32	..

NOTE.—For detailed statistics see "Statements showing Progress of the Co-operative Movement in India" published by this Department.

LIFE ASSURANCE

[FOR TABLES, SEE PAGES 123 AND 124]

The history of Indian Life Assurance Companies can be traced as far back as 1829, when the Madras History Equitable Assurance Company was started in Madras. Forty-two years later, the Bombay Mutual Assurance commenced business in the year 1871. In Bengal, Life Assurance business does not appear to have begun until 1891, when the Hindu Provident Fund came into existence. It took, however, several years before the business began to become popular in this country and in 1906 a number of companies were established in different provinces. No reliable statistics regarding Indian Life Assurance Companies were available until the Indian Life Assurance Companies Act, VI of 1912, was passed for the regulation of Life Assurance Companies doing business in British India.

The tables (Nos. 78—80) show the statistics relating to Indian Life Assurance Companies, furnished by the Actuary to the Government of India. They deal with companies registered and working in India, and relate to the five years ending 1918. The statistics from 1913-14 to 1915-16 relate to the years ending on different dates for different companies, not later than 30th June each year. From 1917 they refer to the calendar year. The number of companies dealt with was 44 in 1913-14, 42 in 1914-15, 44 in 1915-16, 41 in 1917, and 43 in 1918.* These statistics exclude foreign companies, working in India, which comply with the provisions of the British Assurance Companies Act of 1909 and are partially exempt from the Indian Act of 1912. The tables also exclude companies and funds which have been granted complete exemption from compliance with the Act, namely, (a) Pension and other Funds connected with the Indian Government Services, (b) the many small societies which, on account of either the sum or the premium stated in their policies being under certain specified limits, are subject to the Indian Provident Insurance Societies Act, (c) certain pension and annuity funds, and (d) companies which are no longer issuing policies in India.

The total income shown in the Life Assurance Revenue Accounts of the companies dealt with in these statistics was Rs. 1,54 lakhs in 1918, against Rs. 1,44 lakhs in 1917, Rs. 1,37 lakhs in 1915-16, Rs. 1,43 lakhs in 1914-15, Rs. 1,42 lakhs in 1913-14. The sources from which the income was derived, and the proportion of the amount derived from each source in 1918, are noted below :—

	Income Rs.	Proportion to total income
Premiums and Annuities	1,14,32,000	74.3
Interests and rents, etc. (less tax)	35,99,000	23.4
Other items of receipts	3,59,000	2.3
Total	1,53,90,000	100

This income was disposed of as follows :—

	Payment Rs.	Proportion to total payment	Outgo
Claims by death	54,88,000	35.7	
“ maturity	19,76,000	12.8	
Surrenders	3,44,000	2.2	
Annuities and pensions	94,000	0.6	
Bonus in cash and reduction of premium	1,10,000	0.7	
Dividends to share-holders	64,000	0.4	
Expenses	25,01,000	16.3	
Depreciation, transfer to investment reserve funds, etc.	32,22,000	20.9	
Increase to funds	15,93,000	10.4	
Total	1,53,90,000	100	

The total expenses in connection with life assurance business amounted to 21.9 per cent of the premium income in 1918, as against 20 per cent in 1917 and 1915-16, 22.4 per cent in 1914-15, and 2.4 per cent in 1913-14.

The life assurance funds of Indian companies amounted to Rs. 7,37 lakhs in 1918 against Rs. 7,19 lakhs in 1917, 7,01 lakhs in 1915-16, Rs. 6,63 lakhs in 1914-15, and Rs. 5,84 lakhs in 1913-14. These funds in 1918 earned interest at the rate of 5.07 per cent on the average, after deduction of income-tax. The total amount of paid-up capital of the companies at the end of the year amounted to over Rs. 43 lakhs, and the total realisable assets, consisting of mortgages, loans, Government promissory notes, debentures and shares, house property and other investments, stocks, interests, deposits, etc., amounted to Rs. 9,04 lakhs.

The following table illustrates the distribution of assets among the different classes of investments held by Indian companies :—

Nature of Assets	Amount. Rs.	Proportion to total assets
Mortgages and Loans on rates	14,39,000	1.6
Debentures, including all British, Indian, and Colonial Municipal Securities	1,38,76,000	15.3
Preference, Guaranteed and Ordinary shares	15,13,000	1.7
House and Landed Property	57,18,000	6.3
Outstandings	15,29,000	1.7
Loans on Personal Securities	2,31,000	0.3
“ on Policies	73,07,000	8.1
British, Indian and Colonial Government Securities	5,39,24,000	59.6
Accrued interest	10,16,600	1.1
Cash	28,92,000	3.2
Preliminary expenses, etc.	9,72,000	1.1
Total	9,04,17,000	100

* For the names of the companies included in these tables, a reference is invited to the Returns from Life Assurance Companies doing business in British India (Sixth Issue) published by the Actuary to the Government of India.

New policies	The total amount of new sums assured by Indian companies during the year 1918 was over R2,85 lakhs. Details for the different kinds of policies are given in the marginal table. Over four-fifths of the total amount is under endowment assurance policies, providing for payment of the sum assured at the end of the stipulated period or at the death of the life assured, if it occurs previously. Limited Payment Policies come second in point of magnitude with a total of R23 lakhs.		
	Policies	Sums assured R	Proportion to total
	Whole Life . . .	20,08,000	7.0
	Limited Payment . . .	22,79,000	8.0
	Endowment Assurance . . .	2,33,18,000	81.7
	Children's Endowments and other classes . . .	9,54,000	3.3

The average rate of annual premium payable under the policies issued by Indian companies is nearly 5½ per cent of the sum assured.

Sums assured The total sums assured, including bonus additions under the policies (both old and new) in force at the end of the year 1918, was over R25 crores. This is over R1 crore, or 4 per cent, more than the corresponding amount at the end of the year 1917.

Policy Stamp duty Prior to 1916 the minimum rate of stamp duty on policies was six annas for a policy insuring a sum not exceeding R1,000. In order to encourage industrial life insurance in India the duty was reduced in 1916 to two annas for policies of R250 and under, and four annas for policies of over R250 but not exceeding R500.

LIFE ASSURANCE*

No. 78.—AMOUNT of INCOME and OUTGO of INDIAN LIFE ASSURANCE COMPANIES for the five years ending 1918

	1913-14	1914-15	1915-16	1917	1918
Number of Companies dealt with	44	42	44	41	43
INCOME					
	R	R	R	R	R
Life Assurance premiums	1,17,37,249	1,09,91,885	1,06,00,412	1,10,18,158	1,14,32,431
Consideration for annuities granted	9,981	1,06,467	5,201	24,577	
Net interest, dividends, and rents	23,21,600	26,09,228	28,66,435	32,82,533	
Other receipts	1,81,308	6,40,452	2,63,250	80,810	
TOTAL	1,42,50,138	1,43,48,032	1,37,35,298	1,44,06,081	1,53,90,321
OUTGO					
Claims by death	49,09,480	37,72,015	34,78,145	33,86,786	54,86,116
Claims by maturity	13,21,629	13,07,571	14,91,127	18,79,115	19,76,254
Surrenders	2,04,286	2,55,856	3,26,820	4,01,607	3,43,738
Annuities and pensions	1,20,508	1,03,251	1,07,601	91,603	93,805
Bonus in cash and in reduction of premiums	41,002	1,04,184	1,48,791	1,61,624	1,09,527
Dividends (a)	70,260	54,600	54,600	64,631	63,630
Expenses	28,04,368	24,48,182	21,18,675	22,19,852	25,01,472
Depreciation, transfer to investment reserve fund, etc.	1,83,134	2,59,356	23,18,804	27,29,863	32,22,882
Increase to Life Assurance Funds	45,93,471	60,38,017	36,80,735	34,71,000	15,93,397
TOTAL	1,42,50,138	1,43,48,032	1,37,35,298	1,44,06,087	1,53,90,321

No. 79.—AMOUNT of LIFE ASSURANCE FUNDS, PAID-UP CAPITAL, and TOTAL REALISABLE ASSETS of INDIAN LIFE ASSURANCE COMPANIES for the five years ending 1918

	1913-14	1914-15	1915-16	1917	1918
	R	R	R	R	R
Life Assurance Funds	5,94,13,849	6,62,90,472	7,00,92,191	7,19,40,583	7,36,77,827
Paid-up capital (about)	37,50,000	35,69,772	38,05,486	41,66,830	43,43,279
TOTAL	6,21,63,849	6,98,60,244	7,38,97,677	7,61,07,413	7,80,21,106
TOTAL REALISABLE ASSETS					
Mortgages on property in India	13,33,241	19,86,975	24,77,780	29,91,632	14,38,816
Loans on Companies' policies within their surrender values.	36,98,556	47,15,027	55,32,907	68,50,703	73,07,171
" personal security, etc.	5,14,149	2,87,843	2,52,712	2,02,492	2,30,657
War Loan . . . . .	...	...	...	35,74,336	1,11,25,437
4 per cent Government Promissory Notes (at approximate cost price) . . . . .	...	...	4,00,700	27,56,225	23,12,876
3½ per cent Government Promissory Notes (at approximate cost price)	3,69,00,000	4,19,88,845	4,47,30,553	4,56,32,311	3,70,12,536
3 per cent Government Promissory Notes (at approximate cost price)	32,00,000	52,54,561	48,98,456	41,18,672	34,72,845
Indian Municipal, Port Trust, and Improvement Trust securities, etc.	1,08,82,098	1,25,20,018	1,33,46,738	1,44,76,983	1,38,76,338
Shares in Indian Companies	82,488	2,35,138	3,73,825	18,97,939	15,13,204
Land and House property	86,50,788	41,66,963	43,40,719	51,08,671	57,18,260
Other Indian investments	10,84,967	10,59,940	11,97,246	...	...
Colonial Stock	1,00,000	1,00,000	...	...	...
Agents, balances, outstanding premiums, and outstanding interest*, etc.	21,14,847	20,04,245	19,08,115	14,24,325	15,29,343
Accrued interest	6,26,364	7,07,387	7,99,595	9,56,247	10,16,612
Deposit, cash, stamps, etc.	16,55,929	15,38,418	21,38,091	23,53,485	28,91,523
Furniture	2,39,274	2,13,563	1,93,101	2,34,951	2,41,231
Miscellaneous assets	1,96,243	6,12,708	7,00,797	2,63,462	7,31,175
TOTAL	6,62,78,944	7,73,51,611	8,32,90,825	9,28,37,433	9,04,17,018

* Compiled from statistics furnished by the Actuary to the Government of India
NOTE.—The statistics for each of the years 1913-14 to 1915-16 relate to the period ending on different dates for different companies not later than the 30th June

(a) Excludes the dividends of Life Assurance Companies transacting also other classes of business

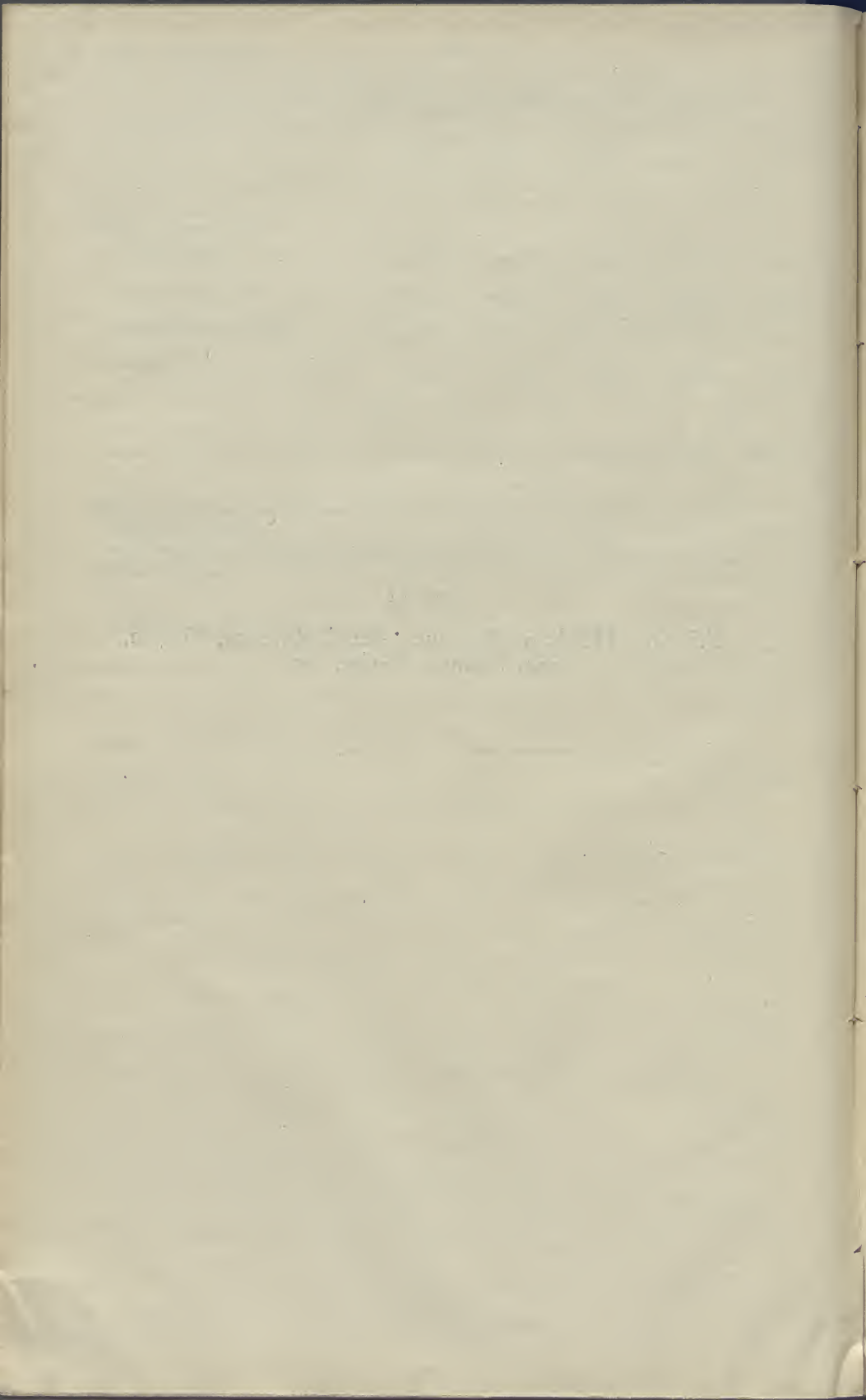
No. 80.—AMOUNT of NEW SUMS ASSURED under each class of POLICY and of TOTAL SUM ASSURED remaining in force at the close of each of the five years ending 1918

	1913-14	1914-15	1915-16	1917	1918
NEW SUMS ASSURED UNDER—	R	R	R	R	R
Whole Life Policies	40,06,408	24,62,860	21,29,068	17,53,505	20,08,255
Limited Payment Policies	22,53,950	18,23,100	13,55,821	18,76,400	22,79,250
Endowment Assurance Policies	2,45,73,080	1,73,40,204	1,35,40,669	1,71,75,107	2,33,17,791
Children's Endowments and other classes	11,66,519	8,08,901	5,15,631	15,43,250	9,53,848
TOTAL	3,19,92,952	2,24,34,565	1,75,41,189	2,23,48,262	2,85,59,144
Total sum assured in force at the end of the period (plus bonus additions)	22,44,10,860	22,82,57,473	22,13,40,665	23,98,54,447	25,11,77,126

NOTE.—The statistics for each of the years 1913-14 to 1915-16 relate to the period ending on different dates for different companies not later than the 30th June

Part II

Principal Heads of Revenue,—Land Revenue, Opium,
Salt, Stamps, Excise, etc.



LAND REVENUE

[FOR TABLES, SEE PAGES 128 AND 129]

This section shows the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents nearly a quarter of the total revenue of India, is made up, on the average of the last five years, chiefly of receipts under the heads stated in the margin. Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to about 2 per cent. Land revenue due to irrigation amounts to about R2 $\frac{3}{4}$ crores and represents about 8 per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to about R31 $\frac{1}{2}$ crores, of which over R6 $\frac{3}{4}$ crores are contributed by Madras, R6 $\frac{1}{2}$ crores by the United Provinces, R4 $\frac{1}{4}$ crores by Bombay, R3 $\frac{1}{2}$ crores by the Punjab, about R3 crores by Burma, R2 $\frac{3}{4}$ crores by Bengal, nearly 2 crores by the Central Provinces and Berar, R1 $\frac{1}{2}$ crores by Bihar and Orissa, R $\frac{3}{4}$ crore by Assam, and about R $\frac{1}{4}$ crore by the North-West Frontier Province. The permanent settlement system obtains over the greater part of Bengal and Bihar, nearly a third of the Madras Presidency, some districts of the United Provinces, and other scattered tracts. In 1918-19 there was a decrease of R57 lakhs as compared with the preceding year.

Over 97 per cent of the receipts from assessment of alienated lands less quit-rents is contributed by the Bombay Presidency, where a large revenue is derived from assessment on *inam* lands. The Punjab contributes about 2 per cent, while the share of Bengal is below 1 per cent.

Burma contributed 97 per cent of the capitation tax, the remaining 3 per cent being contributed mainly by Assam.

Burma is responsible for nearly two-thirds of the receipts under fisheries and miscellaneous revenue. The Punjab and the United Provinces contribute R10 lakhs and 6 $\frac{1}{2}$ lakhs respectively. Bihar and Orissa, the North-West Frontier Province, Bengal, Bombay, Madras, the Central Provinces and Berar, and Assam, follow with shares varying from R4 $\frac{1}{2}$ lakhs to R1 $\frac{1}{2}$ lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Punjab, the United Provinces, and Bombay. In the last five years this item of revenue has increased from R2,50 lakhs to R2,86 lakhs or by 14 per cent, the year under review (1918-19) showing an increase of about 8 per cent as compared with the preceding year.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents 4 per cent of the total expenditure. The detailed items are, on the five years' average, stated in the margin. The expenditure on district administration is highest in the United Provinces, which is answerable for over 19 per cent. Madras comes next with a share of over 18 per cent, Bombay accounts for 16 per cent, Bengal for about 11 per cent, Burma and the Punjab for 9 per cent each, Bihar and Orissa for 7 per cent, the Central Provinces and Berar for about 5 per cent, Assam for 3 per cent, and the North-West Frontier Province for about 2 per cent.

Bengal leads with a share of 29 per cent of the expenditure on survey and settlements, Madras accounts for 18 per cent, Bihar and Orissa for 15 per cent, the Punjab for 11 per cent, Burma for 8 per cent, the United Provinces and the Central Provinces and Berar for 6 per cent each, and Bombay and Assam for 2 per cent each.

The United Provinces account for nearly 26 per cent of the expenditure under district charges. Madras and Bombay come next with about 20 per cent each, the Punjab and Burma with 11 per cent each, and the Central Provinces and Berar 8 per cent.

Nearly the whole (96 per cent) of the charges on account of commissions on collection is incurred in Burma and Assam.

Madras is answerable for 59 per cent of the expenditure under "Allowances to district and village officers," Bombay nearly 23 per cent, and the Central Provinces and Berar about 18 per cent.

LAND REVENUE.

No. 1.—LAND REVENUE RECEIPTS in each PROVINCE in each official year, 1914-15 to 1918-19

		Ordinary Land Revenue	Assessment of alienated lands, less quit-rents	Capitation tax	Sale of proprietary right, waste lands, etc.	Fisheries and miscellaneous revenue (b)	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
		R	R	R	R	R	R	R	R	R
India, General (a)	1914-15	18,05,035	..	1,233	13,085	2,43,136	..	20,62,489	..	20,62,489
	1915-16	18,01,448	..	804	46,387	2,24,361	..	20,73,000	..	20,73,000
	1916-17	19,57,553	..	2,319	7,508	2,27,098	..	21,94,478	..	21,94,478
	1917-18	19,24,829	..	1,219	22,170	2,21,882	..	21,70,100	..	21,70,100
	1918-19	17,38,086	..	1,000	26,435	2,27,873	..	19,93,394	..	19,93,394
Bengal	1914-15	2,66,34,466	68,007	22,917	36,438	1,94,423	13,10,822	2,82,67,073	..	2,82,67,073
	1915-16	2,76,89,668	69,172	21,655	2,59,424	1,52,183	17,04,498	2,98,96,600	..	2,98,96,600
	1916-17	2,75,62,397	68,618	20,002	85,290	1,80,300	29,67,568	3,08,84,184	..	3,08,84,184
	1917-18	2,71,46,355	67,427	1,544	1,05,131	1,87,919	24,73,211	2,99,81,587	..	2,99,81,587
	1918-19	2,79,69,212	67,473	23,256	54,093	2,51,331	21,65,431	3,05,30,796	..	3,05,30,796
Madras	1914-15	6,71,93,864	..	..	2,40,308	3,01,735	..	6,77,35,907	1,02,47,370	5,74,88,337
	1915-16	6,92,46,470	..	..	2,00,511	3,46,881	..	6,97,98,862	1,06,97,361	5,90,96,501
	1916-17	6,93,17,510	..	..	2,55,589	4,43,585	..	7,00,16,684	1,02,08,047	5,98,08,637
	1917-18	6,94,50,831	..	..	3,78,541	4,93,760	..	7,03,23,132	1,08,32,923	5,94,90,209
	1918-19	6,83,52,185	..	..	1,71,657	5,94,834	..	6,91,18,676	1,06,47,031	5,85,71,645
Bombay	1914-15	4,39,59,920	93,96,282	..	..	2,96,216	..	5,36,52,418	25,01,804	5,11,50,614
	1915-16	4,54,33,660	93,05,578	..	..	2,45,269	..	5,49,84,813	28,39,102	5,21,45,711
	1916-17	4,46,77,986	92,17,333	..	..	2,11,768	..	5,41,07,087	29,08,903	5,11,98,184
	1917-18	4,21,45,159	94,13,541	..	..	2,69,281	..	5,18,27,198	26,78,775	4,91,54,206
	1918-19	3,50,57,766	94,81,313	..	..	3,13,733	..	4,48,52,812	19,55,908	4,28,96,904
United Provinces	1914-15	6,33,54,063	..	..	14,989	6,41,937	..	6,40,10,989	18,22,754	6,21,88,235
	1915-16	6,80,80,660	..	..	7,398	6,52,154	..	6,93,40,212	19,52,288	6,73,87,924
	1916-17	6,59,82,538	..	..	5,828	6,19,885	..	6,66,08,551	20,64,095	6,45,44,156
	1917-18	6,05,98,342	..	..	1,274	6,15,226	..	6,17,55,442	20,79,719	6,00,75,723
	1918-19	5,87,83,698	..	..	4,095	5,97,995	..	5,93,85,788	20,87,515	5,72,98,273
Bihar and Orissa	1914-15	1,49,94,020	7,279	92	3,254	1,38,350	4,79,357	1,56,22,352	..	1,56,22,352
	1915-16	1,49,43,573	7,268	652	5,753	1,35,558	6,90,159	1,57,82,993	..	1,57,82,993
	1916-17	1,52,85,721	7,422	1,105	16,241	1,55,936	10,62,930	1,65,29,355	..	1,65,29,355
	1917-18	1,45,05,041	7,261	2,945	9,328	1,85,585	9,85,871	1,56,96,031	..	1,56,96,031
	1918-19	1,56,85,066	7,334	207	3,740	1,70,098	4,71,287	1,63,37,732	..	1,63,37,732
Punjab	1914-15	3,36,94,763	1,72,890	..	38,39,502	9,23,497	..	3,86,30,652	1,01,74,563	2,84,56,089
	1915-16	3,46,40,273	1,68,786	..	31,10,307	8,50,559	..	3,87,69,925	1,07,92,333	2,79,77,592
	1916-17	3,63,94,600	1,69,553	..	29,35,471	9,51,673	..	4,04,51,302	1,19,37,294	2,85,20,008
	1917-18	3,72,34,724	1,70,497	..	34,87,615	10,18,220	..	4,18,61,056	1,06,78,519	3,11,82,537
	1918-19	3,66,70,748	1,75,049	..	39,50,755	13,26,425	..	4,21,22,977	1,36,04,267	2,85,18,710
Burma	1914-15	2,80,85,823	..	94,94,297	10	72,16,580	10,445	4,48,07,155	1,99,748	4,46,07,407
	1915-16	2,95,71,870	..	96,63,672	2,255	74,26,403	9,627	4,66,63,827	2,45,775	4,64,18,052
	1916-17	3,02,98,425	..	97,08,605	4,704	75,74,709	8,630	4,75,95,973	2,23,853	4,73,71,220
	1917-18	2,41,05,948	..	97,53,012	42,567	76,32,078	8,638	4,15,42,243	1,68,433	4,13,73,810
	1918-19	3,43,14,817	..	94,09,496	6,471	79,14,170	8,629	5,17,13,583	2,61,404	5,14,52,179
Central Provinces and Berar	1914-15	1,84,02,350	..	..	7,094	4,16,454	..	1,88,25,898	5,068	1,88,20,830
	1915-16	1,94,52,387	..	..	2,909	2,93,202	..	1,97,48,498	5,168	1,97,43,330
	1916-17	1,94,54,170	..	..	36,641	3,63,476	..	1,98,54,287	5,873	1,98,48,414
	1917-18	1,93,04,982	..	..	28,892	3,27,892	..	1,96,61,766	5,961	1,96,55,805
	1918-19	1,72,90,146	..	..	12,366	2,94,261	..	1,75,96,773	7,748	1,75,89,025
Assam	1914-15	68,03,414	..	2,79,480	31,617	3,51,365	..	74,65,876	..	74,65,876
	1915-16	71,43,182	..	2,70,377	36,477	3,66,417	..	78,16,453	..	78,16,453
	1916-17	69,14,257	..	2,59,320	25,777	3,80,350	..	75,79,713	..	75,79,713
	1917-18	74,31,305	..	2,89,713	17,814	3,83,839	..	81,22,671	..	81,22,671
	1918-19	81,98,303	..	2,70,413	21,285	4,05,438	..	88,95,439	..	88,95,439
North-West Frontier Province	1914-15	20,99,117	4,822	..	..	1,56,302	..	22,60,241	66,455	21,93,786
	1915-16	20,44,592	4,730	..	722	1,52,989	..	22,03,033	73,778	21,29,255
	1916-17	20,37,882	4,753	..	..	1,62,555	..	22,05,190	64,563	21,40,627
	1917-18	21,36,097	4,768	..	2,503	1,56,735	..	23,00,103	94,096	22,06,007
	1918-19	21,56,528	4,763	..	1,206	2,05,851	..	23,68,348	1,03,281	22,65,067
TOTAL	1914-15	30,70,26,835	96,49,280	97,98,019	41,86,297	1,08,79,995	18,00,624	34,33,41,050	2,50,17,962	31,83,23,088
	1915-16	32,06,48,089	95,55,534	99,47,160	36,72,173	1,08,45,976	24,04,284	35,70,73,216	2,66,05,805	33,04,67,411
	1916-17	31,98,83,044	94,67,679	99,91,351	33,73,049	1,12,71,353	40,39,128	35,80,25,604	2,74,06,628	33,06,18,976
	1917-18	31,19,24,213	96,63,494	1,00,48,433	40,45,835	1,14,92,417	34,67,720	35,06,42,112	2,65,33,426	32,41,08,686
	1918-19	30,62,16,555	97,35,932	97,64,372	42,52,103	1,23,02,009	26,45,347	34,49,16,318	2,85,67,154	31,63,49,164

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

(b) The chief reasons why the receipts under this head are so large in Burma and so small in Bengal are (1) the Burma figures of miscellaneous revenue include a large amount derived from petroleum, which does not occur in Bengal; (2) owing to the permanent settlement the Government receipts from fisheries in Bengal are very small as compared with those in Burma where there is no permanent settlement

No. 2.—LAND REVENUE EXPENDITURE in each PROVINCE in each official year, 1914-15 to 1918-19

		Charges of District Administration	Survey and settlements (a)	Directorate (b)	District charges	Management of Government estates and grazing lands	Commissions on collections (c)	Allowances to District and Village officers	Other charges	Total expenditure
		R	R	R	R	R	R	R	R	R
India, General	1914-15	3,94,320	1,44,166	13,166	1,73,993	1,620	16,122	..	..	7,43,387
	1915-16	4,01,547	1,37,738	12,261	1,81,547	1,620	15,063	..	..	7,49,776
	1916-17	4,00,581	1,30,480	12,255	1,76,644	1,620	12,965	..	..	7,34,545
	1917-18	4,15,350	1,27,045	13,364	1,79,794	1,620	13,149	..	..	7,50,322
	1918-19	4,42,125	1,22,828	4,520	1,91,984	1,620	15,626	..	..	7,78,703
Bengal	1914-15	27,05,765	23,76,908	40,818	23,323	5,39,536	10,685	..	..	56,97,035
	1915-16	28,62,569	21,22,293	48,051	22,750	4,39,200	17,369	..	..	55,12,232
	1916-17	28,71,100	18,48,675	40,435	21,966	4,39,845	14,880	..	..	52,36,901
	1917-18	27,75,971	18,82,396	42,871	21,351	5,54,531	9,399	..	..	52,86,519
	1918-19	28,14,655	20,22,515	37,405	25,465	8,47,812	23,167	..	..	57,71,019
Madras	1914-15	48,19,158	13,27,473	69,573	28,55,199	..	..	34,56,611	19,244	1,25,47,258
	1915-16	47,12,138	12,20,056	63,061	28,85,068	..	..	34,55,249	19,442	1,23,55,014
	1916-17	47,86,543	10,82,909	60,991	28,71,620	..	..	34,62,242	11,928	1,22,76,233
	1917-18	48,10,364	13,18,140	25,307	28,75,646	..	..	34,44,241	7,320	1,24,81,018
	1918-19	50,88,069	14,76,969	28,383	29,47,457	..	..	34,40,894	7,390	1,27,91,162
Bombay	1914-15	45,02,468	1,27,225	2,24,746	27,09,384	..	..	13,40,264	..	89,04,087
	1915-16	42,30,131	1,30,480	2,24,381	27,45,234	..	..	13,28,505	..	86,58,731
	1916-17	39,58,730	1,19,549	1,87,338	27,24,546	..	..	12,67,768	..	82,57,931
	1917-18	41,10,009	95,953	1,67,390	26,86,656	..	..	13,75,013	..	84,34,940
	1918-19	50,64,954	1,30,677	2,00,219	34,24,302	..	..	13,75,539	..	1,01,95,691
United Provinces	1914-15	47,99,477	3,47,428	1,26,465	36,84,559	2,21,763	5,126	..	..	91,84,818
	1915-16	51,19,578	3,38,676	1,13,959	37,10,441	2,19,607	5,053	..	..	95,07,344
	1916-17	50,70,363	4,69,732	1,16,367	36,87,399	2,20,240	5,005	..	338	95,69,444
	1917-18	50,06,566	5,59,730	1,14,806	36,76,145	2, 7,364	4,104	..	800	96,19,515
	1918-19	56,32,014	5,02,082	1,11,103	37,00,485	2,71,113	4,099	..	..	1,02,20,896
Bihar and Orissa	1914-15	17,94,996	13,24,110	21,801	1,32,585	2,88,130	3,561	..	..	35,05,183
	1915-16	17,95,292	11,28,078	21,463	97,959	2,73,695	3,647	..	..	33,20,134
	1916-17	17,82,574	9,97,645	15,576	76,953	3,38,036	3,492	..	..	32,42,276
	1917-18	18,03,193	10,14,203	19,387	78,548	3,11,378	3,125	..	..	32,29,834
	1918-19	17,94,680	8,71,670	22,657	86,357	3,47,522	3,646	..	..	31,26,532
Punjab	1914-15	23,17,538	10,64,795	47,437	15,31,417	16,383	..	9,501	..	49,87,071
	1915-16	23,85,013	8,20,306	46,186	16,55,266	30,757	..	9,159	..	49,46,687
	1916-17	23,07,320	6,83,614	46,278	15,74,300	1, 9,363	..	8,558	..	47,29,433
	1917-18	23,42,610	6,58,636	44,304	15,73,642	27,160	..	12,255	..	46,58,007
	1918-19	24,05,441	6,52,670	42,391	17,28,713	58,533	..	13,014	..	49,40,762
Burma	1914-15	25,50,905	6,63,274	32,717	15,18,914	..	20,49,135	..	..	68,14,945
	1915-16	25,22,138	6,16,283	18,123	15,24,879	..	24,12,895	..	..	70,94,318
	1916-17	24,32,211	5,50,675	4,316	15,38,435	..	23,28,941	..	..	68,54,578
	1917-18	23,82,192	4,15,162	643	15,55,385	..	16,65,654	..	..	60,19,036
	1918-19	23,63,140	4,53,042	..	15,82,244	..	26,44,301	..	..	70,42,727
Central Provinces and Berar	1914-15	12,78,460	4,89,423	68,822	11,26,899	41,952	66,208	10,43,859	..	41,15,623
	1915-16	13,01,539	4,78,195	58,885	11,55,405	37,157	71,738	10,22,398	..	41,26,317
	1916-17	12,36,174	4,54,861	68,016	11,14,952	30,908	67,659	10,25,465	..	39,08,035
	1917-18	12,61,535	4,09,072	71,091	11,05,513	31,143	57,764	10,25,862	..	39,61,980
	1918-19	13,14,806	4,54,283	89,913	12,83,391	28,752	49,115	10,27,745	..	42,48,005
Assam	1914-15	8,07,337	1,11,319	9,542	2,40,316	6,571	3,00,531	1,565	..	14,77,681
	1915-16	8,22,396	1,92,367	9,006	2,28,964	1,672	3,80,046	2,599	..	16,37,550
	1916-17	8,40,069	1,93,640	8,495	2,29,714	2,010	3,66,391	3,556	..	16,43,845
	1917-18	8,40,276	1,50,081	4,353	2,27,633	4,120	3,63,519	3,220	..	15,93,202
	1918-19	8,37,155	67,062	9,922	2,22,976	7,634	3,91,937	2,629	..	15,39,315
North-West Frontier Province	1914-15	4,35,303	8,281	..	1,82,925	14,815	..	7,239	..	6,48,563
	1915-16	4,32,461	5,207	..	1,71,893	16,229	..	7,034	..	6,32,824
	1916-17	4,51,244	1,149	..	1,71,206	15,187	..	18,761	..	6,57,547
	1917-18	4,68,640	— 153	..	1,73,446	15,296	..	9,649	..	6,66,878
	1918-19	4,80,518	1,712	..	1,72,716	20,401	..	16,233	..	6,91,580
TOTAL	1914-15	2,64,06,227	79,84,402	6,55,087	1,41,79,514	11,30,770	24,51,368	58,59,039	19,244	5,86,85,651
	1915-16	2,65,84,802	71,90,179	6,15,406	1,43,79,406	10,20,937	29,05,811	58,24,944	19,442	5,85,40,927
	1916-17	2,61,36,909	65,32,929	5,60,067	1,41,87,735	11,57,209	27,99,303	57,86,500	12,266	5,71,72,768
	1917-18	2,62,16,706	66,30,265	5,03,435	1,41,53,759	12,02,612	21,16,714	57,70,240	8,120	5,67,01,851
	1918-19	2,82,37,557	77,95,510	5,46,513	1,53,66,090	15,83,387	31,31,891	58,76,054	7,390	6,15,44,392

(a) In Bombay the settlement work is generally entrusted to ordinary administrative officers and not to officers specially appointed for the purpose as in other provinces

(b) In provinces other than Bombay this head shows charges on account of "supervision of land records" only, whereas in Bombay besides the supervision charges it includes other items, such as the cost of (1) Central Division Survey Party, (2) Alienation Office, Poona, (3) City Land Records Estate, and (4) special measurement operations and demarcation of waste lands in Sind

(c) Owing to the peculiar system of revenue collection in Burma and Assam the practice of collecting revenue by paying commission to the collecting agency is followed more largely in these provinces than elsewhere

FORESTS

[FOR TABLES, SEE PAGES 131 TO 150]

The tables in this section show statistics regarding State forests only, i.e., lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities, or by private owners, statistics regarding which are not shown in these tables. Forest areas in Indian States also are not taken into account in these tables.

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest lands. The "Reserved" forests are intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons. The "Protected" forests may be either in a state of transition to reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities. The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Table No. 3 shows all State forest lands and proportion thereof to total area in British India in each year from 1899-1900 to 1918-19. Out of the 251,468 square miles under State management in 1918-19, which is 23·3 per cent of the total area (1,080,794 square miles) of British India, 101,639 square miles or 9·4 per cent were reserved, 8,557 square miles or 0·8 per cent were protected, and the remaining 141,272 square miles or 13·1 per cent were unclassified.

Table No. 4 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1918-19. These provincial statistics show that in 1918-19, the percentage of forest land varied from 1·4 per cent in Baluchistan to 70·2 per cent in the Andamans. The largest area of unclassified forests occurs in those provinces where the population is scantiest; in fact Burma claims 116,829 square miles or 82·7 per cent of the total area under this head, while Assam appropriates the bulk of the balance, i.e., 16,309 square miles or 11·5 per cent.

Table No. 5 shows the progress of working-plans in each province in each official year from 1914-15 to 1918-19. Under the Forest Acts the Provincial Government deposes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1918-19 show that 60,670 square miles or about 60 per cent of the area of reserved forests are worked under regular plans.

The direct value of forests to the State may be gauged by the financial results of their working as shown in tables Nos. 6 to 9. In 1918-19 the gross revenue collected through the agency of the Department amounted to R468 lakhs and the total expenditure to R289 lakhs, the net revenue being R179 lakhs or R71 per square mile of land under the control of the Forest Department. Some 26·8 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Bombay, of the United Provinces and of Madras. The sale of timber and fuel produced R335 lakhs, minor produce about R36 lakhs, and receipts from grazing R30 lakhs. The steady improvement in forest revenue is worthy of note. Between 1898 and 1903 it averaged R190 lakhs. By 1907-08 the quinquennial average had risen to R251 lakhs, by 1911-12, to R280 lakhs, and by 1917-18, to R344 lakhs. During the same period the expenditure had increased from R108 lakhs to R136 lakhs, R158 lakhs, and R188 lakhs, respectively. In 1918-19 the gross revenue was R468 lakhs and expenditure R289 lakhs. In 1918-19 the proportion of expenditure to gross revenue was about 62 per cent. Of the total expenditure about 37 per cent was spent on administration, and over 62 per cent on working, protection, and improvement.

The net revenue of the State forests has between 1899 and 1919 risen from R80 lakhs to R179 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1918-19 the value of these grants amounted on a very low estimate to about 20 per cent of the gross revenue collected from the State forests.

Table No. 10 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and other minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1918-19, to 307 million cubic feet; the average outturn per square mile varies considerably in the different provinces. The yield of minor produce (including bamboos) from State forests was valued in 1918-19 at about R1,42 lakhs, the chief items, besides bamboos, being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrobiansins, and other tanning materials.

Table No. 11 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1918-19 over 43,966 square miles, which is 43 per cent of the total area of reserves. The area closed to grazing amounted to 48,977 square miles, of which 22,728 were in Burma, where cattle are few and vast tracts of waste land are still available outside reserves. The area closed to browsers, principally goats, amounted to 29,572 square miles situated chiefly in the Bombay Presidency and the Central Provinces and Berar. The number of animals grazed was 8,007,869 on payment and 5,316,511 free.

FORESTS*

No. 3.—AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA in each year from 1899-1900 to 1918-19

	Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of British India
		Reserved	Protected	Unclassified State†	Total	
1899-1900	950,921	86,970	8,089	102,401‡	197,460	20.71
1900-01	948,348	88,140	10,488	109,741	208,369	21.97
1901-02	975,912	89,424	9,418	118,037	216,879	22.2
1902-03	966,073	90,750	9,519	116,555	216,824	22.4
1903-04	967,824	91,567	9,865	131,269	232,701	24.0
1904-05	967,255	92,182	9,435	131,324	232,941	24.1
1905-06	970,617	92,496	10,018	131,137	233,651	24.1
1906-07	987,749	94,037	9,468	136,633	240,138	24.3
1907-08	985,938	94,059	8,853	134,897	237,809	24.2
1908-09	986,144	94,561	8,835	138,374	241,774	24.5
1909-10	987,990	96,474	8,814	140,263	245,551	24.9
1910-11	1,016,282	96,387	8,507	138,584	243,478	23.9
1911-12	1,016,323	96,148	8,496	138,316	242,960	23.9
1912-13	1,024,435	96,867	8,492	133,564	238,923	23.3
1913-14	1,079,638	96,297	8,390	140,925	245,612	22.7
1914-15	1,079,149	97,580	10,405	141,882	249,867	23.15
1915-16	1,079,481	99,205	9,712	140,083	249,000	23.1
1916-17	1,078,585	100,308	9,140	137,131	246,579	22.9
1917-18	1,080,650	101,233	8,752	141,527	251,512	23.3
1918-19	1,080,794	101,639	8,557	141,272	251,468	23.3

* Compiled from the Annual Statistics relating to Forest Administration in British India published by the Government of India and from Provincial Reports on Forest Administration.

† Unclassified State forests or 'public forest lands' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

‡ This large increase is due to the incorporation for the first time of the statistics for Burma.

No. 4.— AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1914-15 to 1918-19

		Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1914-15	78,875	4,871	1,711	4,030	10,612	13.5
	1915-16	78,875	4,871	1,711	4,030	10,612	13.5
	1916-17	78,875	4,888	1,711	4,030	10,629	13.5
	1917-18	78,836	4,889	1,711	4,030	10,630	13.5
	1918-19	78,836	4,888	1,711	4,030	10,629	13.5
Madras	1914-15	142,261	18,877	..	762	19,639	13.8
	1915-16	142,261	18,849	..	734	19,583	13.7
	1916-17	142,254	18,816	..	725	19,535	13.7
	1917-18	142,272	18,838	..	668	19,506	13.7
	1918-19	142,218	18,712	..	682	19,394	13.6
Bombay	1914-15	123,020	11,949	484	..	12,433	10.1
	1915-16	123,033	11,998	483	..	12,481	10.1
	1916-17	123,131	12,006	483	..	12,489	10.1
	1917-18	123,118	12,092	484	..	12,576	10.2
	1918-19	123,164	12,100	487	..	12,587	10.2
United Provinces	1914-15	106,725	4,261	3,186	40	7,487	7
	1915-16	106,725	5,170	2,288	35	7,493	7
	1916-17	106,725	5,738	1,709	63	7,510	7
	1917-18	106,725	6,113	1,321	61	7,495	7
	1918-19	106,725	6,311	1,101	61	7,473	7
Bihar and Orissa	1914-15	83,125	1,727	1,063	..	2,790	3.4
	1915-16	83,122	1,727	1,062	..	2,789	3.4
	1916-17	82,504	1,746	1,068	..	2,814	3.4
	1917-18	82,505	1,747	1,067	..	2,814	3.4
	1918-19	82,484	1,747	1,089	..	2,836	3.4
Punjab	1914-15	96,650	2,165	3,961	2,111	8,237	8.5
	1915-16	96,650	2,156	4,168	1,472	7,796	8.1
	1916-17	96,650	2,133	4,169	909	7,211	7.5
	1917-18	96,650	2,112	4,169	793	7,074	7.3
	1918-19	96,650	2,109	4,169	767	7,045	7.3
Burma†	1914-15	224,854	28,239	..	114,127	142,366	63.3
	1915-16	225,048	28,567	..	113,755	142,322	63.2
	1916-17	225,124	29,110	..	111,647	140,757	62.5
	1917-18	226,104	29,116	..	116,731	145,847	64.3
	1918-19	226,911	29,336	..	116,829	146,165	64.4

*Unclassed State forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

† Includes the Shan States.

No. 4.—*AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1914-15 to 1918-19—continued*

		Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of Province
			Reserved	Protected	Unclassed State*	Total	
Central Provinces and Berar	1914-15	99,947	19,667	..	..	19,667	19.7
	1915-16	99,948	19,666	..	..	19,666	19.7
	1916-17	99,948	19,672	..	..	19,672	19.7
	1917-18	99,948	19,649	..	..	19,649	19.7
	1918-19	99,448	19,645	..	..	19,645	19.7
Assam	1914-15	48,915	4,528	..	18,218	22,746	46.5
	1915-16	48,915	4,907	..	17,461	22,368	45.7
	1916-17	48,915	4,911	..	17,161	22,072	45.1
	1917-18	48,915	5,381	..	16,650	22,031	45.0
	1918-19	48,954	5,495	..	16,309	21,804	44.5
North-West Frontier Province	1914-15	13,057	236	..	..	236	1.8
	1915-16	13,184	236	..	..	236	1.8
	1916-17	13,057	236	..	..	236	1.8
	1917-18	13,057	236	..	..	233	1.8
	1918-19	13,184	236	..	..	236	1.8
Ajmer	1914-15	2,767	142	..	..	142	5.1
	1915-16	2,767	142	..	..	142	5.1
	1916-17	2,449	142	..	..	142	5.8
	1917-18	2,767	142	..	..	142	5.1
	1918-19	2,767	142	..	..	142	5.1
Baluchistan	1914-15	54,228	313	..	472	785	1.4
	1915-16	54,228	313	..	472	785	1.4
	1916-17	54,228	313	..	472	785	1.4
	1917-18	54,228	313	..	472	785	1.4
	1918-19	54,228	313	..	472	785	1.4
Coorg	1914-15	1,582	520	..	..	520	32.9
	1915-16	1,582	520	..	..	520	32.9
	1916-17	1,582	520	..	..	520	32.9
	1917-18	1,582	520	..	..	520	32.9
	1918-19	1,582	520	..	..	520	32.9
Andamans	1914-15	3,143	85	..	2,122	2,207	70.2
	1915-16	3,143	83	..	2,124	2,207	70.2
	1916-17	3,143	83	..	2,124	2,207	70.2
	1917-18	3,143	85	..	2,122	2,207	70.2
	1918-19	3,143	85	..	2,122	2,207	70.2
TOTAL	1914-15	1,079,149	97,580	10,405	241,882	249,867	23.15
	1915-16	1,079,481	99,205	9,712	140,063	249,000	23.1
	1916-17	1,078,585	100,308	9,140	137,131	246,579	22.9
	1917-18	1,080,650	101,233	8,752	141,527	251,512	23.3
	1918-19	1,080,794	101,639	8,557	141,272	251,468	23.3

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entire ly devoid of trees. So the statistics do not necessarily represent the wooded area.

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1914-15 to 1918-19

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being prepared	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1914-15	4,965	..	5,647	10,612
	1915-16	4,982	2	5,700	10,684(a)
	1916-17	4,982	19	5,700	10,701(a)
	1917-18	4,982	20	5,700	10,702(a)
	1918-19	4,982	1,625	4,094	10,701(a)
Madras	1914-15	8,314	2,921	8,404	19,639
	1915-16	8,807	2,527	8,249	19,583
	1916-17	8,290	1,805	9,440	19,535
	1917-18	8,532	1,967	9,007	19,566
	1918-19	8,312	1,718	9,364	19,394
Bombay (including Sind)	1914-15	6,839	913	4,389	12,141(b)
	1915-16	7,232	1,013	4,499	12,744(c)
	1916-17	7,707	1,243	3,793	12,743(c)
	1917-18	7,728	1,445	3,403	12,576
	1918-19	7,841	1,385	3,361	12,587
United Provinces	1914-15	4,076	13	3,398	7,487
	1915-16	4,076	3,330	87	7,493
	1916-17	4,074	2,781	655	7,510
	1917-18	4,038	2,803	654	7,495
	1918-19	4,231	2,029	1,213	7,473
Bihar and Orissa	1914-15	1,460	..	1,330	2,790
	1915-16	1,460	..	2,322	3,782(d)
	1916-17	1,460	99	2,229	3,788(f)
	1917-18	1,463	99	2,223	3,785(g)
	1918-19	1,461	..	2,340	3,801(h)
Punjab	1914-15	3,885	723	3,629	8,237
	1915-16	3,884	178	3,734	7,796
	1916-17	3,876	177	3,159	7,212
	1917-18	3,847	176	3,061	7,074
	1918-19	3,843	175	3,027	7,045
Burma	1914-15	8,889	2,174	131,303	142,366
	1915-16	9,064	2,082	131,176	142,322
	1916-17	9,685	1,460	129,612	140,757
	1917-18	10,864	244	134,739	145,847
	1918-19	10,887	180	135,098	146,165
Central Provinces and Berar	1914-15	14,776	2,414	2,477	19,667
	1915-16	15,212	1,980	2,474	19,666
	1916-17	15,788	1,309	2,575	19,672
	1917-18	16,544	545	2,560	19,649
	1918-19	16,545	545	2,555	19,645

(a) Includes 18 sq. miles of reserved and 54 sq. miles of protected forests not under the control of the Forest Department.

(b) Includes 292 sq. miles details of which are not available.

(c) Includes 263 sq. miles of reserved forests in charge of the Revenue Department.

(d) Includes 993 sq. miles not under the control of the Forest Department.

(e) Includes 254 sq. miles of reserved forests in charge of the Revenue Department.

(f) Includes 974 sq. miles not under the control of the Forest Department.

(g) Includes 971 sq. miles not under the control of the Forest Department.

(h) Includes 965 sq. miles not under the control of the Forest Department.

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1914-15 to 1918-19—continued

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being prepared	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Assam	1914-15	1,134	..	21,612	22,746
	1915-16	1,123	134	21,111	22,368
	1916-17	1,120	134	20,818	22,072
	1917-18	1,120	134	20,777	22,031
	1918-19	962	..	20,842	21,804
North-West Frontier Province	1914-15	236	..	..	236
	1915-16	236	..	..	236
	1916-17	236	..	..	236
	1917-18	236	..	..	236
	1918-19	236	..	..	236
Ajmer	1914-15	140	..	2	142
	1915-16	140	..	2	142
	1916-17	142	..	..	142
	1917-18	142	..	..	142
	1918-19	142	..	..	142
Baluchistan	1914-15	..	..	785	785
	1915-16	..	313	472	785
	1916-17	..	313	472	785
	1917-18	..	313	472	785
	1918-19	..	313	472	785
Coorg	1914-15	207	313	..	520
	1915-16	520	..	..	520
	1916-17	520	..	..	520
	1917-18	520	..	..	520
	1918-19	520	..	..	520
Andamans	1914-15	708	..	1,499	2,207
	1915-16	708	..	1,499	2,207
	1916-17	708	..	1,499	2,207
	1917-18	708	..	1,499	2,207
	1918-19	708	..	1,499	2,207
TOTAL	1914-15	55,629	9,471	184,475	249,575
	1915-16	57,444	11,559	181,325	250,328
	1916-17	58,588	9,340	179,952	247,880
	1917-18	60,724	7,746	184,085	252,555
	1918-19	60,870	7,970	183,865	252,505

No. 6.—GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each year from 1899-1900 to 1918-19

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Departments
	R	R	R	Per cent	R
1899-1900	1,90,09,610	1,10,24,680	79,84,920	42.0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43.5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39.7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42.2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45.2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46.0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46.5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46.9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43.9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42.15	44
1909-10	2,60,25,794	1,49,20,654	1,11,05,140	42.67	45
1910-11	2,74,05,454	1,52,44,023	1,21,61,431	44.37	50
1911-12	2,90,57,359	1,69,46,566	1,21,10,793	41.68	50
1912-13	3,22,09,809	1,72,07,810	1,50,01,999	46.58	63
1913-14	3,33,01,545	1,75,43,455	1,57,58,090	47.0	64
1914-15	2,97,09,784	1,82,06,450	1,15,03,334	38.7	45
1915-16	3,11,16,367	1,85,92,607	1,25,23,760	40.2	50
1916-17	3,70,61,930	1,87,43,883	1,83,18,047	49.4	74
1917-18	4,09,69,257	2,11,57,063	1,98,12,194	48	79
1918-19	4,68,18,231	2,88,75,505	1,79,42,726	38	71

No. 7.—DETAILS of REVENUE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1899-1900 to 1918-19

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	P
1899-1900	1,43,98,580	16,34,610	6,12,600	14,09,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,462	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,967	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,669
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,769	45,97,450	3,00,54,249
1909-10	1,97,76,654	20,57,471	1,42,485	25,51,191	4,25,341	10,72,652	2,60,25,794	46,71,292	3,06,97,086
1910-11	2,14,59,452	26,94,850	1,40,866	24,74,080	3,43,471	12,48,057	2,82,60,776	53,58,554	3,36,19,330
1911-12	2,15,01,799	30,35,427	1,33,413	26,00,585	3,13,026	12,88,434	2,88,73,084	69,87,868	3,58,60,952
1912-13	2,40,98,868	34,67,978	1,33,109	31,07,066	3,61,011	13,91,376	3,25,59,408	69,00,919	3,94,60,327
1913-14	2,53,29,670	26,08,433	1,21,415	30,25,237	3,69,665	14,75,682	3,23,31,102	74,04,994	4,02,35,096
1914-15	2,15,44,940	22,97,384	1,11,326	32,68,831	3,20,055	15,00,417	2,89,82,953	84,05,688	3,73,88,641
1915-16	2,29,54,053	27,03,432	1,48,301	32,27,006	1,92,394	18,21,082	3,10,46,268	85,17,316	3,95,63,584
1916-17	2,94,12,148	33,37,618	1,10,821	33,63,405	2,78,321	19,60,124	3,84,62,437	85,96,964	4,70,59,401
1917-18	3,22,05,071	33,42,253	1,08,153	35,18,856	2,13,103	29,55,896	4,23,43,332	90,05,019	5,13,48,351
1918-19	3,34,72,255	35,89,855	55,176	30,38,606	2,46,448	36,05,266	4,40,07,706	90,42,237	5,30,49,943

NOTE.—The Statistics in this table relate to the Forest year ending 50th June from 1910-11.

No. 8.—DETAILS of EXPENDITURE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1899-1900 to 1918-19

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
1899-1900 . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	6,40,083	4,35,040	3,59,823	1,45,12,933
1908-09 . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,333	4,81,339	1,47,26,034
1909-10 . .	70,48,499	34,78,423	13,65,555	6,60,534	7,77,055	4,33,544	83,521	2,63,405	4,03,248	4,06,870	1,49,20,654
1910-11 . .	73,17,228	34,71,590	14,59,606	6,91,309	7,90,550	5,57,286	59,742	2,47,474	2,31,514	3,43,334	1,51,69,633
1911-12 . .	81,49,546	42,23,303	14,67,850	6,72,404	7,05,858	5,97,846	74,000	3,04,954	3,78,494	4,98,889	1,70,73,144
1912-13 . .	83,40,912	34,16,482	15,91,806	6,71,986	7,41,892	4,42,281	82,419	3,52,993	3,28,967	4,81,171	1,64,50,909
1913-14 . .	84,82,219	33,80,855	18,22,670	6,44,032	7,31,481	5,18,219	62,281	3,70,472	4,70,322	5,71,276	1,70,53,827
1914-15 . .	90,14,951	37,88,424	17,39,044	5,89,642	7,56,101	5,59,947	46,455	4,11,675	5,58,486	5,73,460	1,80,33,185
1915-16 . .	92,11,301	43,52,475	11,91,715	5,29,247	6,34,772	6,67,227	50,166	2,87,381	4,35,989	5,07,158	1,78,67,431
1916-17 . .	92,86,614	49,61,041	12,63,390	5,01,517	7,20,578	5,52,608	41,785	4,19,742	3,91,941	5,60,490	1,87,00,006
1917-18 . .	94,37,596	72,50,524	15,58,416	4,59,650	7,59,481	5,32,943	34,061	2,19,720	2,97,398	6,45,069	2,12,04,858
1918-19 . .	94,36,610	1,00,51,858	23,03,001	3,88,551	8,37,893	8,89,454	54,281	4,12,312	3,19,073	8,42,077	2,55,40,110

NOTE.—The Statistics in this table relate to the Forest year ending 30th June from 1910-11.

No. 9.—Revenue, Expenditure, and Surplus of the Forest Department
throughout British India during each of the financial years
from 1899-1900 to 1918-19

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(I) REVENUE

PROVINCE	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	R	R	R	R	R	R	R	R	R	R
Imperial *	6,090	2,463	3,484	3,659	7,455	3,768	7,255	..	7,666	8,189
Bengal†	11,38,910	12,33,339	12,02,237	12,56,247	10,65,523	11,07,472	11,18,542	10,65,859	11,07,650	11,84,845
Madras	23,62,590	23,40,170	23,43,430	26,13,819	26,57,727	28,29,216	29,67,604	32,90,669	38,93,830	38,90,919
Bombay	24,15,200	29,61,529	28,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	36,46,177	35,87,356
United Provinces	16,14,740	15,65,468	17,15,508	20,25,324	22,80,446	23,97,318	24,33,426	25,02,664	24,09,745	21,75,406
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	14,00,770	13,50,842	14,47,558	15,86,408	17,17,797	18,74,443	17,81,653	16,05,284	14,57,449	12,88,792
Burma (Lower)	43,05,230	45,43,363	36,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	86,63,989	91,92,032
„ (Upper)	35,06,820	35,11,081	22,67,485	30,16,451	33,45,283	34,74,056	38,08,163	41,62,433		
Central Provinces and Berar	12,07,490	12,65,614	15,79,116	16,84,428	19,06,032	20,13,456	24,49,131	24,01,159	22,90,128	20,78,162
Assam‡	5,68,100	5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096	13,20,592	14,30,447	14,46,368
North-West Frontier Province	..	..	13,012	1,01,123	1,01,833	90,991	1,28,529	1,83,214	2,38,490	1,22,782
Ajmer	10,270	10,646	6,868	9,736	13,884	17,227	15,002	18,335	29,864	27,615
Baluchistan	17,060	16,956	14,712	19,336	18,363	22,555	21,481	21,195	24,829	23,305
Cooch	1,62,410	1,37,596	1,70,242	1,90,730	2,24,031	1,93,087	2,45,419	2,35,909	2,74,756	2,24,330
Andamans	2,60,600	2,77,886	2,66,903	3,26,035	4,32,381	6,20,796	5,82,511	6,07,027	2,91,822	2,92,618
Imperial Forest College and Research Institute	3,210	3,697	3,545	3,252	3,033	3,557	3,060	4,579	6,137	4,680
Forest Surveys (Imperial)	420	327	473	3,034	431	..	..	..	..	..
TOTAL	1,90,09,810	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593	2,64,91,486	2,58,62,679	2,54,56,799

* Includes certain home receipts and undistributable and petty local items.

† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa.

‡ Includes figures for Eastern Bengal districts from 1905-06 to 1910-11.

INDIA during each of the FINANCIAL years from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	PROVINCE
R	R	R	R	R	R	R	R	R	R	
10,432	8,662	10,680	12,837	11,471	12,047	23,457	24,546	51,720	27,488	Imperial*
10,80,640	11,07,444	11,22,442	10,00,601	10,16,111	13,04,496	11,45,610	13,38,779	13,76,969	19,44,104	Bengal†
41,78,381	38,80,411	41,68,921	41,12,473	42,00,320	39,41,537	41,06,838	45,66,126	54,58,489	47,91,460	Madras
37,57,656	37,18,224	43,80,569	49,92,519	51,03,156	46,80,242	47,01,263	55,19,177	63,12,022	1,04,94,031	Bombay
23,01,164	23,78,489	30,16,160	35,43,963	37,12,487	31,35,235	37,38,831	50,40,932	61,16,697	66,37,166	United Provinces
..	..	4,07,213	4,38,958	4,91,735	5,49,779	5,17,727	5,20,081	7,53,625	9,44,763	Bihar and Orissa
10,82,633	12,17,988	18,10,077	12,30,063	13,54,943	14,38,005	17,27,283	16,87,801	21,17,776	21,54,178	Punjab
98,58,077	1,00,70,117	99,67,594	1,00,22,393	1,14,25,430	97,07,694	96,99,217	1,23,79,531	1,23,61,499	1,25,28,852	Burma (Lower)
										Upper
20,78,340	21,14,226	25,49,854	31,71,815	31,66,458	32,72,629	32,78,262	33,71,578	34,66,493	34,88,422	Central Provinces and Berar
15,84,732	18,90,635	11,46,320	11,42,091	10,97,969	8,32,877	10,55,062	11,48,621	13,09,956	14,92,718	Assam ‡
1,73,305	2,06,342	1,58,171	2,37,183	2,66,741	2,38,013	1,86,815	2,40,985	3,37,711	3,81,322	North-West Frontier Province
23,990	23,846	26,361	36,596	33,897	31,170	23,445	21,272	27,733	37,280	Ajmer
18,729	23,212	20,117	20,159	19,988	19,058	21,633	18,277	17,934	25,108	Baluchistan
2,13,129	2,76,055	2,95,170	2,81,652	3,29,227	1,99,237	4,49,155	4,87,314	4,58,673	6,77,873	Coorg
2,59,477	4,16,773	5,22,160	4,49,925	4,45,811	3,39,248	4,34,784	6,49,711	7,93,656	11,84,383	Andaman
4,909	4,080	5,550	7,611	5,806	8,517	6,995	8,199	8,304	9,083	Imperial Forest College and Research Institute
..	..	..	..	..	..	..	..	..	..	Forest Surveys (Imperial)
2,60,25,794	2,74,05,454	2,90,57,359	3,23,09,999	3,33,01,545	2,97,09,784	3,11,16,367	3,70,61,930	4,09,68,227	4,68,18,231	TOTAL

No. 9—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(II) EXPENDITURE

PROVINCE	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	R	R	R	R	R	R	R	R	R	R
Imperial*	96,550	83,578	79,539	85,017	89,145	83,058	83,767	95,472	1,00,204	1,04,183
Bengal †	5,45,210	5,70,806	6,57,131	6,38,014	7,03,508	6,88,589	5,98,599	6,33,386	7,13,394	5,83,081
Madras	16,53,539	17,15,431	17,39,554	18,35,552	17,40,930	19,86,098	22,66,602	24,80,660	27,80,857	29,17,261
Bombay	21,28,439	24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	19,55,427	20,43,873
United Provinces	9,42,380	9,63,439	10,08,739	10,13,998	10,81,438	13,91,583	14,05,182	13,06,651	11,94,013	12,22,436
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	12,11,460	8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,63,964	11,44,403	11,76,696	8,51,027
Burma { (Lower)	15,01,470	15,24,766	14,26,435	15,53,753	20,30,397	20,03,666	24,49,352	22,21,068	35,51,532	37,17,747
{ (Upper)	9,45,970	11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,88,711	14,38,685		
Central Provinces and Berar	12,75,820	11,65,366	12,00,904	12,57,288	12,80,966	13,20,615	13,07,153	13,42,678	15,83,407	17,53,307
Assam †	3,67,140	3,47,970	3,29,112	3,27,419	4,25,484	5,03,656	5,93,910	7,07,860	8,00,373	8,91,349
North-West Frontier Province	..	..	19,510	54,086	60,803	74,958	95,258	93,650	88,400	81,413
Ajmer	15,350	16,782	15,927	16,377	16,880	18,641	17,131	16,715	18,188	19,916
Baluchistan	23,680	29,254	24,480	23,240	21,697	24,672	25,743	26,322	31,258	36,536
Coorg	74,220	70,905	82,333	89,437	92,191	83,820	95,748	1,02,855	1,04,819	99,595
Andamans	1,40,940	1,40,137	2,04,667	2,81,702	2,66,121	3,42,431	3,35,985	2,95,136	2,29,267	1,80,941
Imperial Forest College and Research Institute	73,550	71,238	76,290	66,338	59,339	61,424	80,669	1,37,486	1,58,038	1,83,191
Forest Survey (Imperial)	33,980	33,991	33,730	33,985	33,935	28,229	30,044	30,389	27,060	39,128
TOTAL	1,10,24,680	1,11,60,040	1,07,46,388	1,12,42,331	1,21,66,998	1,29,67,856	1,42,58,521	1,40,63,960	1,45,12,933	1,47,26,934

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items.

† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa.

‡ Includes figures for Eastern Forest districts from 1905-06 to 1910-11.

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(III) SURPLUS (OR DEFICIT)—

PROVINCE	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	R	R	R	R	R	R	R	R	R	R
Imperial	—90,460	—81,115	—70,056	—81,358	—81,890	—79,290	—76,512	—95,472	—92,538	—95,904
Bengal	5,93,700	6,62,533	6,38,106	6,18,233	3,62,015	4,78,883	5,25,033	4,32,473	4,84,256	6,00,864
Madras	6,48,760	6,24,739	8,33,876	7,78,267	9,06,797	8,43,118	7,01,002	8,10,009	11,12,973	9,73,658
Bombay	2,86,770	5,52,948	6,60,049	6,52,715	9,75,602	11,16,754	13,58,900	14,32,298	16,90,750	15,43,483
United Provinces	6,72,360	5,02,824	7,06,769	10,11,326	11,99,008	10,06,735	10,28,246	11,96,013	12,15,732	9,52,970
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	1,89,310	4,63,499	5,09,223	6,26,913	5,61,382	8,62,089	5,17,989	4,60,881	2,80,763	4,37,165
Burma (Lower)	28,03,760	30,18,597	21,80,017	21,08,949	28,92,850	34,79,034	40,72,354	34,29,016	51,12,457	54,74,785
„ (Upper)	25,60,850	23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452	27,23,748		
Central Provinces and Berar	21,670	99,748	3,78,212	4,27,140	7,17,066	6,92,844	11,41,973	10,58,281	7,06,721	3,24,855
Assam	2,10,960	2,01,549	1,83,851	2,52,701	2,50,248	3,12,021	5,12,186	6,12,732	6,30,074	5,55,019
North-West Frontier Province	..	..	—6,493	47,038	41,260	16,033	53,271	89,564	1,50,090	41,360
Ajmer	—5,080	—6,136	—9,062	—6,641	—2,796	1,656	—2,129	1,620	11,876	7,699
Baluchistan	—11,620	—12,298	—9,768	—3,904	—3,334	—2,117	—4,262	—127	—6,420	—13,281
Cooch	88,190	69,681	87,909	1,01,293	1,31,840	1,09,287	1,49,671	1,33,054	1,69,937	1,24,735
Andamans	1,19,660	1,37,749	62,236	44,333	1,66,260	2,78,365	2,46,526	3,11,891	62,555	21,077
Imperial Forest College and Research Institute	—70,340	—67,541	—72,746	—63,086	—56,301	—57,867	—77,580	—1,32,907	—1,51,901	—1,78,511
Forest Surveys (Imperial)	—33,560	—33,664	—33,257	—30,051	—33,504	—28,229	—30,044	—30,389	—27,060	—39,128
TOTAL	79,84,960	86,10,433	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,21,16,072	1,24,27,687	1,13,50,046	1,07,30,763

INDIA during each of the FINANCIAL years from 1899-1900 to 1918-19—concluded

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	PROVINCE
R	R	R	R	R	R	R	R	R	R	
—93,700	—83,944	—84,084	—91,325	—87,825	—87,431	—86,045	—78,762	—38,612	—83,150	Imperial
4,89,541	5,24,159	4,16,068	9,39,807	9,76,954	633,561	5,51,975	7,19,130	6,38,257	11,18,269	Bengal
8,38,746	6,54,010	7,54,039	9,61,991	12,64,503	10,80,852	11,79,520	17,53,448	24,38,140	16,08,940	Madras
16,94,568	16,47,807	16,66,133	23,00,064	25,13,579	21,92,317	20,59,225	29,54,496	29,58,308	26,21,834	Bombay
10,91,856	11,40,501	16,52,487	19,14,699	18,16,473	8,17,495	11,72,524	23,05,617	29,11,769	20,38,208	United Provinces
..	..	1,06,297	63,064	1,36,087	1,65,408	1,56,177	81,109	3,62,909	5,13,914	Elihar and Grissa
3,64,881	4,77,446	5,44,931	4,39,857	4,36,766	5,48,703	8,03,405	7,53,139	9,69,728	3,58,374	Punjab
56,74,459	62,27,318	58,36,432	67,83,809	71,50,529	50,27,247	48,12,676	74,42,943	68,74,320	68,36,870	Burma (Lower) " (Upper)
4,91,488	5,24,693	7,11,475	12,25,908	12,33,324	13,35,060	15,48,926	16,02,893	15,94,369	14,72,874	Central Provinces and Berar
5,22,191	8,03,295	3,05,307	3,33,189	1,87,729	—65,462	2,99,838	4,72,188	6,23,329	8,01,757	Assam
95,914	1,32,850	68,735	1,15,910	1,35,718	1,12,420	82,020	1,22,915	1,83,836	1,73,965	North-West Frontier Province
4,718	13,928	4,018	6,582	10,302	9,437	—1,707	—5,362	1,229	3,772	Almer
—7,820	—3,175	—8,830	—8,368	—5,322	—6,942	—6,362	—8,652	—12,065	—3,670	Baluchistan
1,05,307	1,68,376	1,73,996	1,20,108	1,50,713	23,404	2,72,522	3,26,822	2,58,732	2,52,301	Cooch
63,318	1,89,810	2,90,428	1,94,784	1,71,135	81,192	3,952	2,21,050	3,95,932	5,71,557	Andamans
—1,91,265	—2,15,103	—2,57,891	—2,60,834	—2,92,532	—3,22,474	—2,71,523	—2,97,299	—2,81,390	—2,83,965	Imperial Forest College and Research Institute
—41,062	—41,140	—38,798	—35,809	—37,743	—42,353	—48,363	—47,407	—56,597	—59,110	Forest Surveys (Imperial)
1,11,05,140	1,21,61,431	1,21,10,793	1,50,01,999	1,57,58,090	1,15,03,334	1,25,23,760	1,83,18,047	1,98,19,194	1,79,42,726	TOTAL

FORESTS

No. 10.—TOTAL, OUTTURN of TIMBER, FULL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1914-15 to 1918-19

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Bengal	1914-15	21,541,749	16,150,878	3,43,925	2,030	1,522	32
	1915-16	18,867,173	19,403,564	3,34,686	1,778	1,828	32
	1916-17	20,517,000	28,060,839	4,07,120	1,930	2,640	38
	1917-18	20,147,000	30,568,115	4,18,261	1,895	2,876	39
	1918-19	21,817,000	(a)	4,06,143	2,053	—	38
Madras	1914-15	26,822,535	9,273,630*	17,06,145	1,366	472	87
	1915-16	23,783,591	8,325,211*	19,40,182	1,214	425	99
	1916-17	25,333,000	3,634,775*	21,84,340	1,297	186	112
	1917-18	27,265,000	3,938,425*	25,25,737	1,398	202	129
	1918-19	22,504,000	1,454,454*	24,08,465	1,160	75	124
Bombay	1914-15	41,539,419	5,233,250†	11,21,308	3,341	421	90
	1915-16	50,184,778	2,263,841†	12,24,806	4,021	181	98
	1916-17	52,901,000	5,809,535†	12,60,479	4,236	465	101
	1917-18	57,656,000	3,870,586†	13,57,930	4,585	303	108
	1918-19	56,888,000	(a)	16,57,711	4,520	—	132
United Provinces	1914-15	16,397,510	13,359,133	10,24,697	2,190	1,784	137
	1915-16	23,866,177	16,125,078	11,53,240	3,185	2,152	154
	1916-17	26,179,000	22,101,388	16,75,070	3,486	2,943	223
	1917-18	33,260,600	21,832,434	21,93,689	4,438	3,313	293
	1918-19	32,894,000	(a)	23,10,641	4,402	—	309
Bihar and Orissa	1914-15	18,252,302	9,438,346	2,38,057	6,542	3,383	85
	1915-16	17,754,630	8,378,135	2,38,429	6,366	3,004	85
	1916-17	18,640,000	10,315,924	2,44,433	6,624	3,666	87
	1917-18	18,898,000	10,323,703†	2,64,353	6,716	3,669	94
	1918-19	20,326,000	7,796,766	2,55,586	7,167	2,749	90

*Incompletes.

†Figures of outturn in the Southern Circle only

‡ Excludes 10,485 bamboos sold by coupe purchasers from coppice coupes of which value is not known

(a) Not yet available.

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1914-15 to 1918-19—
continued

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic ft.	Number	R
Punjab	1914-15	34,040,355	1,471,268	22,72,679	4,133	179	276
	1915-16	39,341,137	747,891	24,39,562	5,046	96	313
	1916-17	35,797,000	887,929	23,60,699	4,964	123	327
	1917-18	35,376,000	1,346,827	24,02,487	5,001	190	340
	1918-19	34,401,000	1,639,133(b)	25,16,879	4,883	233	357
Burma	1914-15	53,820,513	70,531,000	8,42,874	378	495	6
	1915-16	62,093,838	82,792,000	10,22,190	436	582	7
	1916-17	73,878,000	83,611,000	9,06,238	525	594	7
	1917-18	81,869,000	77,869,000	8,91,192	561	534	6
	1918-19	100,775,000	(a)	9,57,177	689	—	7
Central Provinces and Berar	1914-15	38,516,647	18,778,391*	22,52,902	1,958	955	115
	1915-16	32,827,814	20,617,189*	21,92,862	1,669	1,048	111
	1916-17	33,538,000	23,453,929*	22,62,692	1,705	1,192	115
	1917-18	34,326,000	23,618,909*	22,67,743	1,747	1,202	115
	1918-19	34,867,000	(a)	22,71,835	1,775	—	116
Assam	1914-15	12,321,890	7,748,272†	8,13,700	543	341	36
	1915-16	11,673,643	8,979,411†	9,36,844	522	401	42
	1916-17	14,820,000	10,483,785†	10,20,733	671	475	46
	1917-18	13,826,000	12,213,145†	12,36,509	628	554	56
	1918-19	13,445,000	11,399,542†	12,48,952	617	523	57
North-West Frontier Province	1914-15	4,079,842	..	34,388	17,287	..	146
	1915-16	3,077,527	..	35,744	12,956	..	151
	1916-17	3,001,000	..	36,741	12,716	..	156
	1917-18	3,204,000	..	30,805	13,576	..	131
	1918-19	3,669,000	..	30,887	13,004	..	131

* Exclusive of the figures of outturn in the Northern Circle

† Excluding produce removed by gorkati permits

(a) Not yet available.

(b) For Eastern Circle only.

FORESTS

N^o. 19.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1914-15 to 1918-19 concluded

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Ajmer	1914-15	344,707	12,213	37,148	2,568	86	262
	1915-16	238,843	..	87,553	1,682	..	617
	1916-17	2,86,006	11,753	25,396	1,462	83	179
	1917-18	190,259	6,720	25,545	1,340	47	180
	1918-19	158,994	5,486	67,745	1,120	39	477
Baluchistan	1914-15	270,260	..	43,406	344	..	55
	1915-16	134,427	..	43,984	171	..	56
	1916-17	70,254	..	43,604	90	..	56
	1917-18	355,171	..	43,410	452	..	55
	1918-19	254,348	..	46,356	324	..	59
Coorg	1914-15	602,030	161,880	28,265	1,331	311	54
	1915-16	560,008	250,710	27,221	962	482	52
	1916-17	383,883	257,570	25,721	738	495	49
	1917-18	474,949	157,665	14,509	588	303	28
	1918-19	619,576	187,475	23,419	1,249	361	45
Andamans	1914-15	1,755,700	814,825	3,795	796	369	2
	1915-16	1,895,525	876,069	3,434	859	397	2
	1916-17	1,607,655	641,289	3,250	728	294	2
	1917-18	1,819,900	1,417,892	3,498	824	612	2
	1918-19	1,802,000	(a)	2,792	816	—	1
TOTAL	1914-15	270,455,459	144,139,982	1,07,63,233	1,052	577	43
	1915-16	283,216,111	168,759,999	1,16,50,737	1,149	678	47
	1916-17	308,869,398	189,269,716	1,24,56,596	1,245	768	51
	1917-18	328,666,379	190,163,424	1,36,75,668	1,807	756	54
	1918-19	343,850,918	(b)	1,42,01,588	1,867	(b)	56

(a) No y. t. a. available

(b) Complete figures not yet available

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1914-15 to 1918-19

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal	1914-15	10,612	719	709	15	5,770	143	106,355	1,958	108,313
	1915-16	10,612	579	570	12	5,794	143	118,412	2,074	120,486
	1916-17	10,629	577	564	12	5,809	145	51,047	2,513	53,560
	1917-18	10,630	578	563	12	5,810	145	43,407	3,395	46,802
	1918-19	10,629	620	581	13	5,809	145	46,451	2,145	48,596
Madras	1914-15	19,639	15,529	14,853	82	3,482	647	2,822,344	66,435	2,888,779
	1915-16	19,583	16,072	14,220	75	3,690	659	2,343,735	78,117	2,421,852
	1916-17	19,535	15,962	14,756	85	3,765	4	2,144,098	93,121	2,237,819
	1917-18	19,706	15,965	14,516	85	4,694	432	1,443,808	90,871	1,534,679
	1918-19	19,394	15,996	15,256	85	4,751	222	1,095,065	82,351	1,177,416
Bombay	1914-15	12,433	10,522	10,008	88	2,511	8,975	1,775,413	516,998	2,292,411
	1915-16	12,481	11,749	11,121	93	2,195	9,195	1,935,655	541,769	2,477,424
	1916-17	12,489	12,246	11,804	102	2,442	8,994	1,955,717	592,230	2,547,947
	1917-18	12,576	12,188	11,785	101	2,756	8,860	2,009,775	593,987	2,603,762
	1918-19	12,587	11,255	10,453	93	2,852	8,585	2,020,687	653,466	2,674,153
United Provinces,	1914-15	7,487	3,809	3,774	89	2,327	974	604,383	221,635	826,018
	1915-16	7,493	3,868	3,430	67	2,328	876	577,827	412,117	989,944
	1916-17	7,510	3,617	3,606	63	2,388	1,005	503,928	524,066	1,028,024
	1917-18	7,495	3,626	3,590	59	2,406	737	452,651	576,809	1,029,460
	1918-19	7,473	3,638	3,543	58	2,361	1,072	483,306	595,201	1,078,570
Bihar and Orissa	1914-15	2,790	1,693	1,497	98	1,381	655	214,066	151,911	365,987
	1915-16	2,789	1,693	1,636	95	1,401	653	209,467	153,043	362,510
	1916-17	2,814	1,693	1,675	97	1,386	1,063	203,769	153,271	357,040
	1917-18	2,814	1,694	1,596	97	1,391	950	209,088	153,681	362,769
	1918-19	2,836	1,685	1,659	96	1,313	1,029	195,210	153,506	348,716
Punjab	1914-15	8,237	1,051	1,000	48	928	470	701,358	2,284,431	2,985,789
	1915-16	7,796	1,074	1,047	48	811	567	770,912	2,286,541	3,057,453
	1916-17	7,211	1,070	1,065	70	648	582	786,274	2,305,539	3,091,813
	1917-18	7,074	1,059	1,047	50	635	555	717,825	2,292,908	3,010,733
	1918-19	7,045	1,205	1,166	57	535	558	874,097	2,295,975	3,170,072
Burma	1914-15	142,366	3,379	3,287	12	26,369	520	25,239	312,083	337,322
	1915-16	142,322	2,680	2,473	9	26,691	526	28,308	809,770	838,078
	1916-17	140,757	2,474	2,387	8	22,573	6,316	29,181	811,375	840,556
	1917-18	145,847	1,750	1,681	6	22,572	6,323	30,277	793,852	824,129
	1918-19	143,165	1,347	1,237	5	22,728	4,387	31,482	563,421	594,903
Central Provinces and Berar	1914-15	19,667	11,705	11,518	59	3,544	10,443	3,510,099	238,442	3,748,541
	1915-16	19,666	10,919	10,656	54	3,473	10,028	3,379,907	265,125	3,645,032
	1916-17	19,672	10,335	10,243	52	3,517	10,168	3,314,816	267,234	3,582,050
	1917-18	19,649	9,472	9,313	48	3,361	11,197	3,178,543	255,947	3,434,484
	1918-19	19,645	9,700	9,559	49	3,361	10,724	2,979,262	265,447	3,244,709

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1914-15 to 1918-19—continued

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Assam	1914-15	22,746	1,440	1,426	32	3,909	471	70,096	559,915	630,011
	1915-16	22,368	72	69	2	4,219	470	126,534	550,829	677,363
	1916-17	22,072	141	140	3	4,101	472	158,861	558,026	716,887
	1917-18	22,031	273	271	5	4,565	..	253,813	558,158	811,971
	1918-19	21,804	162	138	3	4,496	470	216,167	561,055	777,222
North-West Frontier Province	1914-15	236	81	51	34	106	83	4,792	33,591	38,383
	1915-16	236	80	51	22	90	99	7,676	33,591	41,267
	1916-17	236	85	84	36	76	113	5,959	35,608	41,567
	1917-18	236	85	84	36	22	168	5,998	33,610	39,609
	1918-19	236	78	73	33	9	181	2,247	33,565	35,812
Ajmer	1914-15	142	141	141	99	142	..	42,933	1,023	43,956
	1915-16	142	141	141	99	142	..	13,965	11,062	25,027
	1916-17	142	141	141	99	139	..	9,742	6,364	16,106
	1917-18	142	141	140	99	139	3	12,328	6,364	18,692
	1918-19	142	141	141	99	..	142	54,061	21,691	75,752
Baluchistan	1914-15	785	..	..	..	213	22	6,235	57,730	63,965
	1915-16	785	..	..	..	204	13	14,572	57,730	72,302
	1916-17	785	..	..	..	195	13	6,023	57,730	63,753
	1917-18	785	..	..	..	157	13	2,718	58,275	60,993
	1918-19	785	..	..	..	171	13	2,930	81,081	84,011
Coorg	1914-15	520	134	133	26	520	..	4,906	9,001	13,907
	1915-16	520	124	121	23	519	..	4,166	10,289	14,455
	1916-17	520	123	123	24	506	14	3,781	7,782	11,563
	1917-18	520	123	120	24	506	14	4,051	8,456	12,507
	1918-19	520	163	160	31	503	14	6,811	7,667	14,448
Andamans	1914-15	2,207	..	..	..	85	..	..	..	..
	1915-16	2,207	..	..	..	83	..	..	..	..
	1916-17	2,207	..	..	..	83	..	..	..	..
	1917-18	2,207	..	..	..	85	..	..	..	..
	1918-19	2,207	..	..	..	85	..	..	..	..
TOTAL	1914-15	249,867	50,203	48,487	51	51,237	23,403	9,888,219	4,455,163	14,343,382
	1915-16	243,000	49,051	45,585	46	51,640	23,229	9,531,136	5,212,057	14,743,193
	1916-17	240,579	48,464	46,588	48	47,628	28,879	9,173,796	5,414,889	14,588,685
	1917-18	251,512	43,951	44,706	46	49,297	24,197	8,364,283	5,426,407	13,790,690
	1918-19	251,468	45,990	43,906	45	48,977	29,572	8,907,869	5,316,511	13,324,380

OPIUM

[FOR TABLES, SEE PAGES 153 TO 165]

The region in which the poppy was cultivated in 1918-19 for the manufacture of "Bengal opium" comprised thirty-two districts in the United Provinces of Agra and Oudh. The whole Department has, with effect from the 29th September, 1910, been under the control of one Opium Agent, with headquarters at Ghazipur. At Ghazipur there is a Government factory where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act, XIII of 1857, as amended by Act, I of 1911, and are under the general control of the Lieutenant-Governor and the Board of Revenue of the United Provinces and the immediate supervision of the Opium Agent at Ghazipur. The possession, and transport, of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act). Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per seer of 70° consistency, which was raised to Rs. 7-8 per seer in 1913-14 and to Rs. 9 per seer in 1916-17. For 1920-21 it has been fixed at Rs. 11. Cultivators are granted an advance payment at the time of their executing agreements and sometimes a further payment (and occasionally more) before actual delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and, as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him. After weightment the opium is forwarded to the Government factory at Ghazipur, where it is manufactured in three forms—(a) opium intended for export to foreign countries, departmentally known as "provision" opium, (b) opium intended for consumption in India and Burma, departmentally known as "excise" opium, and (c) medical opium for export to London. Provision opium is made up in the form of balls or cakes, each weighing 3-5 lb, and is packed in chests, each chest containing forty cakes, weighing 140½ lb. It is generally of 71° consistency. Excise opium is made up in cubical packets, each weighing one seer, 60 of which are packed in a case. It is of 90° consistency. Medical opium is made up in cakes each weighing 2 lbs. at 87-50° consistency. Provision opium is sold by public auction in Calcutta. A notification is published annually, generally before the month of October, stating the minimum number of chests which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Government. 5,600 chests were notified for sale in 1919 for shipment to non-China markets. The number of chests actually sold was 3,600. In addition to this 4,000 chests were sold to the Government of the Straits Settlements, 2,000 to the Government of Netherlands Indies, 540 to the Government of Hongkong, 1,700 to Siam, and 120 to the Government of North Borneo. The duty levied by Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to R8,000 a year, under agreements which at present remain in force until the 31st December, 1924. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

The cultivation of the poppy is prohibited in British provinces other than the United Provinces, to a certain extent in the Punjab, and in some of the frontier provinces of Burma. The only licit supply of opium for internal consumption is what is known as "Bengal Excise Opium." This is supplied from the Ghazipur Opium Factory and from the Calcutta Presidency godowns to Government treasuries and depôts, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts a sum, R13 per seer, out of the proceeds of this opium is credited under opium as representing the estimated cost of production. The remainder of the proceeds is credited under excise. The various provinces submit their indents through the Board of Revenue, United Provinces. These are forwarded to the Opium Agent, Ghazipur, and the quantity indented for is supplied direct from the Opium factory to the treasuries and Government depôts, and the issues are made from the latter to licensed vendors.

Malwa opium is almost entirely produced in the Indian States in the Central India and Rajputana Agencies and the Baroda State. In the Khairpur State (Sind) it is grown in the Khairpur taluka, but production is limited to the requirements of the State. A chest of Malwa opium contains 140 lbs. in weight. The opium is of 90° to 95° consistency and is usually packed in half-chests for convenience of carriage.

Rajputana and Central India.—In the Indian States of Rajputana and Central India the British Government does not control the cultivation of the poppy or the manufacture of opium or its local consumption. Malwa opium was imported into the Bombay Presidency for local consumption in British India as well as for exportation by sea to China, a duty, commonly called pass-duty, being levied by the British Government. This pass-duty constituted the British revenue from Malwa opium: and the rates varied from time to time. The importation of Malwa opium for local consumption in the Bombay Presidency has been discontinued with effect from the 1st April, 1912, the Presidency being supplied from Ghazipur. Under arrangements made between His Majesty's Government and the Government of China a fixed number of chests of Malwa opium could only be exported to China. The export has, however, been prohibited since 1st January, 1914.

Baroda.—The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly, for consumption in the State. The State has, by agreement, assimilated its retail system

and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Indian States.

The following purchases of opium from the States of Central India and Baroda have been made by Government :—

	Mds. at 70°		Mds. at 70°
1912-13	6,247	1916-17	7,887
1913-14	20,502	1917-18	7,374
1914-15	13,551	1918-19	8,159
1915-16	26,812		

This opium is used for the preparation of excise opium.

Punjab and Burma.—The cultivation of opium is permitted in certain districts of the Punjab and Burma on a very limited scale for local consumption.

OPIUM*

No. 12.—RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, from 1870-71 to 1918-19

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL
1870-71 . . .	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1875-76 . . .	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1880-81 . . .	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1885-86 . . .	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1890-91 . . .	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1895-96 . . .	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1900-01 . . .	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1905-06 . . .	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07 . . .	7,66,01,100	83,06,822	8,49,07,922	2,86,48,828	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08 . . .	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09 . . .	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,502	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10 . . .	7,21,02,459	1,09,17,783	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923
1910-11 . . .	11,26,38,931	1,90,502	11,28,29,433	1,86,56,739	43,120	1,86,99,859	9,39,82,192	1,47,382	9,41,29,574
1911-12 . . .	7,89,46,552	1,04,72,618	8,94,19,170	1,08,98,235(a)	43,541	1,09,41,776	6,80,48,317	1,04,29,077	7,84,77,394
1912-13 . . .	5,47,11,876	2,21,56,997	7,68,68,873	89,53,732	42,197	89,95,929	4,57,58,144	2,21,14,800	6,78,72,944
1913-14 . . .	2,39,33,279	4,39,899	2,43,73,178	1,51,48,205	38,395	1,51,86,600	87,85,074	4,01,504	91,86,578
1914-15 . . .	2,35,80,373	2,901	2,35,83,274	97,95,318	16,013	98,11,331	1,37,85,055	—13,112	1,37,71,943
1915-16 . . .	2,86,99,408	3,304	2,87,02,712	1,71,56,439	8,532	1,71,64,971	1,15,42,969	—5,228	1,15,37,741
1916-17 . . .	4,73,97,839	2,234	4,74,00,073	1,38,79,055	6,856(b)	1,38,85,911	3,37,18,784	—4,622	3,37,14,162
1917-18 . . .	4,61,80,315	3,223	4,61,83,538	1,66,26,597	5,142(b)	1,66,31,739	2,95,53,718	—1,919	2,95,51,799
1918-19 . . .	4,93,34,783	1,887	4,93,36,670	1,56,14,926	3,747(b)	1,96,18,273	2,97,19,857	—1,460	2,97,18,397

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of the next table and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price Rs. 49,060 was, by special arrangement, credited to Excise revenue.

(a) Includes Rs. 20,535, being the allowances of a delegate to the International Opium Conference at Hague, and miscellaneous expenditure.

(b) Represents the figures for "India General" only.

No. 13.—COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE from 1880-81 to 1918-19

	India General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa	U. P. of Agra and Oudh	Punjab	N.-W. F. Province	Madras	Bombay	TOTAL
1880-81 . . .	160	1,99,300	3,94,730	4,89,420	5,18,440		4,10,880	2,37,530†				22,50,460
1885-86 . . .	1,850	2,19,330	2,76,310	4,19,460	5,38,440		4,25,210	...				18,80,600
1890-91 . . .	2,700	2,20,200	4,32,170	3,79,420	5,67,790		4,76,740	28,720				21,07,740
1895-96 . . .	150	2,43,320	2,00,520	4,49,860	7,12,980		5,28,760	80,910				22,16,500
1900-01 . . .	119	2,16,897	2,67,474	4,39,105	7,92,226		5,01,829	85,655				23,03,305
1905-06 . . .	..	3,07,789	6,08,306	5,36,802	7,47,583		5,74,014	73,499	8,747			28,56,746
1906-07 . . .	..	4,70,042	5,77,165	6,44,655	7,21,430		6,04,104	83,317	9,256			31,09,969
1907-08 . . .	..	4,78,900	5,36,809	6,90,437	8,26,570		5,88,482	82,238	17,221	14,140		32,34,797
1908-09 . . .	..	4,43,567	4,82,293	6,68,826	8,61,607		5,52,953	1,95,497	18,640	4,30,030		36,53,323
1909-10 . . .	2,825	4,45,967	4,55,841	6,30,522	8,05,506		5,85,646	4,46,361	22,316	4,68,829		38,54,413
1910-11 . . .	5,325	4,86,336	4,34,347	6,29,268	8,14,155		5,41,718	5,43,690	22,007	4,19,602		39,01,448
1911-12 . . .	6,036	5,06,612	3,95,374	6,33,114	8,47,162		5,44,998	6,20,380	20,544	4,33,109		40,07,319
1912-13 . . .	20,370	5,15,337	3,99,441	5,27,297	5,82,972	3,90,367	5,72,445	5,97,193	45,876	4,12,353	7,74,806	43,38,457
1913-14 . . .	31,310	5,20,891	3,79,027	5,41,552	5,90,564	4,14,698	5,76,202	6,51,954	46,555	3,94,928	5,13,610	46,61,291
1914-15 . . .	27,178	5,02,834	3,19,959	5,53,000	5,38,534	3,86,012	5,44,312	6,14,811	41,684	4,02,093	7,89,518	47,49,995
1915-16 . . .	27,079	4,70,013	3,65,554	5,35,723	4,46,067	3,32,338	5,09,816	6,15,630	39,227	4,02,759	7,74,805	45,18,811
1916-17 . . .	27,584	5,77,670	5,18,502	6,79,914	5,03,547	4,49,250	6,93,006	7,45,844	53,427	4,93,681	8,74,806	57,14,290
1917-18 . . .	28,511	5,70,912	5,19,956	6,75,862	4,88,331	4,71,431	6,29,291	7,41,625	65,889	5,23,025	10,70,834	57,84,677
1918-19 . . .	35,323	6,54,737	6,07,731	8,16,809	5,44,338	5,30,114	6,42,540	10,04,868	89,778	6,03,150	11,93,769	67,23,157

* Compiled from the Finance and Revenue Accounts and from special official returns.

† Proceeds of experimental sale of Bengal opium.

No. 14.—QUANTITY (chests) of BENGAL (PATNA and BENARES) OPIUM SOLD, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE, from 1870-71 to 1918-19

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	Both kinds
1870-71	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1875-76	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,297	1,256
1880-81	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1885-86	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234½
1890-91	27,000	30,000	57,000	2,83,24,470	3,08,04,300	5,91,28,860	1,049	1,026½	1,037½
1895-96	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399 ² / ₁₅	1,381 ⁷ / ₁₀	1,390 ³⁷ / ₁₀₀
1900-01	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362 ² / ₅	1,358½	1,360 ⁴ / ₅
1905-06	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462 ³ / ₁₀	1,405 ³ / ₅	1,434 ¹ / ₅
1906-07	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438 ³ / ₅	1,342 ³ / ₅	1,390 ¹ / ₅
1907-08	24,450	24,450	48,900	3,34,37,750	3,25,92,075	6,60,29,825	1,367 ¹ / ₅	1,333 ¹ / ₅	1,350 ² / ₅
1908-09	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432 ⁴ / ₅	1,332 ¹ / ₅	1,383 ¹ / ₅
1909-10	21,150	21,150	42,300	3,39,54,850	3,42,37,350	6,81,92,200	1,635 ⁴ / ₁₅	1,618 ¹ / ₅	1,612 ¹ / ₅
1910-11	18,630	18,930	37,560	5,44,38,585	5,41,67,530	10,86,06,115	2,921 ¹ / ₅	2,861 ³ / ₁₅	2,891 ¹ / ₅
1911-12	12,770	13,560	26,330	3,71,98,470	3,62,73,805	7,34,72,275	2,912 ³ / ₅	2,875 ¹ / ₅	2,790 ⁷ / ₁₅
1912-13	6,970	10,920	17,890	2,33,27,800	2,64,77,435	4,98,05,235	3,346 ³ / ₅	2,424 ¹ / ₅	2,783 ¹ / ₅
1913-14	1,500	7,570	9,070(a)	32,44,119	1,59,48,058	1,91,92,177	2,163	2,107	2,116
1914-15	1,281	10,317	11,598(b)	20,28,518	1,64,28,774	1,84,57,292	1,583	1,592	1,591
1915-16	128	12,532	12,660(c)	2,12,290	2,22,90,935	2,25,03,225	1,658	1,779	1,777
1916-17	..	13,844	13,844(d)	..	3,68,31,640	3,68,31,640	..	2,660	2,660
1917-18	..	12,538	12,538(e)	..	3,20,37,150	3,20,37,150	..	2,555	2,555
1918-19	..	13,768	13,768(f)	..	3,68,14,820	3,68,14,820	..	2,674	2,674

NOTE.—The term "Patna Opium" refers to the opium which was formerly manufactured at the factory at Patna under the supervision of the Bihar Opium Agent, and the term "Benares Opium" refers to opium manufactured at the factory at Ghazipur under the supervision of the Benares Opium Agent. The Patna factory was closed on the 31st December 1911

(a) Inclusive of 70 chests sold to the Hongkong Government

(b) Inclusive of 350 chests sold to the Hongkong Government and 600 chests to the Straits Government

(c) Inclusive of 90 chests sold to the Hongkong Government and 2,550 chests to the Straits Government

(d) Inclusive of 4,115 chests sold to the Hongkong and Straits Governments and 600 chests to the Government of Netherlands Indies

(e) Includes 405 chests for the Government of Hongkong

" 4,789 " " Straits settlements

" 850 " " Siam

" 2,200 " " Netherlands Indies

" 30 " " British North Borneo

(f) Includes 4,136 chests for the Government of Straits Settlements

" 450 " " Hongkong

" 1,750 " " Siam

" 130 " " British North Borneo

" 2,200 " " Netherlands Indies

No. 15.—The AUCTION AVERAGE PRICE (in rupees) per CHEST of BENGAL (PATNA and BENARES) OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1910 to 1918

	Patna	Benares	Average of both	Patna	Benares	Average of both	Patna	Benares	Average of both
	1910			1911			1912		
Number of chests sold	39,600			28,940			19,840		
January . . .	2,109 9 8	1,979 8 8	2,044 8 2	3,435 5 8	3,300 — —	3,365 1 6	3,698 15 2	3,201 6 4	3,433 — 3
February . . .	2,305 — 2	2,490 — —	2,397 8 1	3,481 3 8	3,400 — —	3,439 1 —	3,461 8 8	2,933 1 —	3,179 1 3
March . . .	2,349 11 1	2,308 7 6	2,329 1 4	2,980 13 —	2,583 5 9	2,774 8 —	3,773 6 3	2,650 — —	3,164 1 6
April . . .	3,657 15 —	3,996 13 6	3,827 6 3	2,970 13 11	2,900 — —	2,934 1 4	3,791 1 9	2,701 6 3	3,200 1 2
May . . .	3,100 — —	3,065 — —	3,082 8 —	2,977 2 3	2,875 1 2	2,924 2 6	4,096 4 2	2,855 6 8	3,423 4 2
June . . .	2,204 15 —	2,149 10 1	2,177 4 6	3,161 4 —	2,943 6 1	3,048 2 6	2,977 3 6	2,315 3 9	2,618 2 10
July . . .	2,155 3 10	1,969 5 9	2,062 4 10	1,791 6 6	1,691 12 —	1,741 6 1	3,317 12 11	2,381 11 1	2,810 1 4
August . . .	2,211 4 1	2,207 1 8	2,209 2 10	1,882 1 11	1,700 — 11	1,790 11 8	3,909 5 7	2,723 8 3	3,266 2 11
September . .	2,654 9 2	2,557 15 —	2,606 4 1	2,794 11 6	2,669 10 7	2,747 — 1	3,809 14 —	2,674 9 9	3,194 2 2
October . . .	3,046 — 8	2,970 1 2	3,008 — 11	3,403 6 7	3,249 7 2	3,326 2 —	3,736 1 9	2,608 2 10	3,124 5 7
November . . .	3,300 — —	3,256 — 11	3,278 — 5	2,898 6 8	2,699 — 4	2,798 1 2	1,650 — —	1,650 — —	1,650 — —
December . . .	3,105 1 2	3,005 — —	3,055 — 7	2,925 5 9	2,748 11 3	2,834 3 6	1,585 — —	1,579 5 7	1,581 3 7
Average price for the year . . .	2,683 4 6	2,662 14 8	2,673 1 7	2,890 6 9	2,742 14 9	2,814 14 2	3,488 8 7	2,556 15 6	2,971 9 2
	1913			1914			1915		
Number of chests sold	9,000			11,428			10,080		
January . . .	1,865 8 5	1,829 3 8	1,835 8 —	1,550 — —	1,545 6 4	1,546 1 1	No sale	1,000 — 5	1,600 — 5
February . . .	2,350 — —	2,345 3 —	2,346 — 4	1,567 15 6	1,560 — —	1,561 2 6	„	1,601 1 1	1,601 1 1
March . . .	3,050 — —	3,050 — —	3,050 — —	2,039 13 6	2,000 4 3	2,006 — 4	„	1,617 — 4	1,617 — 4
April . . .	3,015 12 7	3,010 — —	3,011 — —	1,661 — —	1,640 7 7	1,644 — 8	„	1,600 — 5	1,600 — 5
May . . .	2,995 12 —	2,990 — —	2,991 — —	1,631 9 —	1,536 14 5	1,591 1 5	1,678 2 —	1,625 — —	1,627 — 4
June . . .	2,490 12 —	2,486 — —	2,486 — —	1,625 5 —	1,605 1 3	1,608 — 4	1,640 5 —	1,607 15 9	1,609 3 10
July . . .	2,109 4 —	2,110 15 1	2,110 10 5	1,591 1 6	1,575 12 9	1,578 — 4	1,680 — —	1,602 1 2	1,605 — 8
August . . .	2,301 8 —	2,295 — —	2,296 2 1	1,219 3 8	1,211 1 2	1,212 1 1	1,635 — —	1,613 10 10	1,614 7 10
September . .	2,998 12 —	2,600 — 10	2,669 6 3	1,610 — —	1,600 — —	1,601 9 11	No sale	1,607 2 9	1,607 2 9
October . . .	1,800 — —	1,798 3 4	1,798 8 8	No sale	1,601 — 5	1,601 — 5	„	1,752 3 8	1,752 3 8
November . . .	1,765 — —	1,764 8 5	1,764 9 8	1,600 — —	1,603 14 —	1,603 — 10	„	1,782 6 6	1,782 6 6
December . . .	1,530 — —	1,530 — —	1,530 — —	1,640 3 10	1,605 6 2	1,610 2 7	„	1,816 3 —	1,816 3 0
Average price for the year . . .	2,435 7 8	2,373 12 3	2,379 4 3	1,620 4 9	1,595 4 5	1,598 12 10	1,658 8 3	1,652 1 2	1,652 10 7
	1916			1917			1918		
Number of chests sold	9,840			4,615			5,600		
January . . .	No sale	1,805 — 5	„	No sale	3,280 2 2	„	No sale	3,213 1 1	„
February . . .	„	1,862 13 10	„	„	3,249 1 7	„	„	3,437 0 7	„
March . . .	„	1,956 — 1	„	„	3,225 2 7	„	„	3,231 1 2	„
April . . .	„	2,002 4 7	„	„	3,201 0 0	„	„	3,205 0 0	„
May . . .	„	2,917 7 0	„	„	3,230 0 0	„	„	3,277 2 1	„
June . . .	„	2,791 3 —	„	„	3,203 11 0	„	„	3,287 0 5	„
July . . .	„	2,829 4 9	„	„	3,218 10 8	„	„	3,255 0 0	„
August . . .	„	3,144 2 9	„	„	3,204 11 6	„	„	3,455 1 2	„
September . .	„	2,983 9 6	„	„	3,229 12 1	„	„	3,476 2 6	„
October . . .	„	3,059 3 3	„	„	3,447 1 0	„	„	3,441 3 2	„
November . . .	„	3,129 3 3	„	„	3,209 4 4	„	„	3,209 10 6	„
December . . .	„	3,259 3 9	„	„	3,200 0 0	„	„	3,353 3 7	„
Average price for the year . . .	„	2,644 15 4	„	„	3,257 0 11	„	„	3,320 1 8	„

NOTE.—This table deals exclusively with auction sales, while table 20 shows separately the average prices (at Government sales) of both auction and private sales

See note at foot of Table 14

No. 16.—AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA of BENGAL OPIUM

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Patna	Benares	TOTAL	Patna		Benares		TOTAL		Patna	Benares	TOTAL
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1870-71 . . .	12	11	23	487,530	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1875-76 . . .	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1880-81 . . .	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1885-86 . . .	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1890-91 . . .	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1895-96 . . .	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1900-01 . . .	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1905-06 . . .	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07 . . .	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08 . . .	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09 . . .	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10 . . .	6	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666
1910-11 . . .	4	14	18	157,309	98,318	423,281	264,550	580,590	362,868	11,901	33,025	44,926
1911-12 . . .	..	14	14	..	..	321,074	200,672	321,074	200,672	..	31,473	31,473
1912-13 . . .	..	15	15	..	..	285,220	178,263	285,220	178,263	..	26,813	26,813
1913-14 . . .	..	15	15	..	..	231,298	144,561	231,298	144,561	..	24,292	24,292
1914-15 . . .	..	15	15	..	..	263,857	164,911	263,857	164,911	..	28,293	28,293
1915-16 . . .	..	15	15	..	..	267,448	167,155	267,448	167,155	..	27,001	27,001
1916-17 . . .	..	15	15	..	..	326,697	204,186	326,697	204,186	..	32,124	32,124
1917-18 . . .	..	24	24	..	..	331,216	207,010	331,216	207,010	..	32,248	32,248
1918-19 . . .	..	24	24	..	..	283,399	177,124	283,399	177,124	..	27,343	27,343

NOTE.—The standard bigha is five-eighths of an acre
See Note at foot of Table 14

No. 17.—QUANTITY (cheats) of BENGAL OPIUM made, CHARGES thereof, net and average COST per

QUANTITY MANUFACTURED						
	PROVISION	EXCISE		Total outturn in provision cheests	Price per seer paid to cultivator	Payments to cultivators for raw opium
		Actual	Equivalent in provision cheests			
1870-71	40,981½	2,981½	3,190½	44,171½	R A. P. 4 8 —	R 1,38,13,420
1875-76	68,051	3,697½	3,963½	72,014½	5 — — Patna	2,57,63,400
1880-81	49,732	3,856½	4,111	53,843	5 — — Benares	1,80,49,480
1885-86	64,500	5,563½	6,165	70,665	4 8 —	2,43,00,000
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770.
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1900-01	44,457	4,157½	4,517	48,974	6 — —	2,13,65,976
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803
1910-11	15,000	8,611	9,423	24,423	6 — —	1,07,53,043
1911-12	14,000	9,126	10,188	24,188	6 — —	75,53,464
1912-13	7,000	9,947	11,105	18,105	6 — —	64,35,156
1913-14	12,000	8,307	9,274	21,274	7 8 —	72,87,735
1914-15	10,000	8,943	9,984	19,984	7 8 —	84,87,924
1915-16	12,000	8,391	9,368	21,368	7 8 —	81,00,225
1916-17	12,000	8,732	9,749	21,749	9 — —	1,15,64,658
1917-18	14,499	8,567	9,564	24,063	9 — —	1,16,09,249
1918-19	12,500	8,512	9,502	22,002	9 — —	98,43,484

* The figures relate to the year September to August up to 1900-01 and to the factory year (November to October) thereafter

in the PATNA and BENARES AGENCIES, from 1870-71 to 1918-19*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	
2,451 $\frac{1}{2}$	529 $\frac{3}{4}$	2,981 $\frac{1}{2}$	22,981	18,000 $\frac{1}{2}$	40,981 $\frac{1}{2}$	25,432 $\frac{1}{2}$	18,520 $\frac{1}{2}$	43,952 $\frac{1}{2}$	Srs. Chs. 3 12	Srs. Chs. 3 10 $\frac{1}{2}$	1870-71
2,959 $\frac{1}{2}$	738 $\frac{3}{4}$	3,697 $\frac{3}{4}$	34,957	33,094	68,051	37,916 $\frac{1}{2}$	33,832 $\frac{3}{4}$	71,748 $\frac{3}{4}$	5 13 $\frac{3}{4}$	6 5 $\frac{3}{4}$	1875-76
3,376 $\frac{1}{2}$	479 $\frac{1}{2}$	3,855 $\frac{1}{2}$	24,200	25,532	49,732	25,576 $\frac{1}{2}$	26,011 $\frac{1}{2}$	51,588 $\frac{1}{2}$	4 8 $\frac{1}{2}$	4 4 $\frac{3}{4}$	1880-81
1,768 $\frac{3}{4}$	3,794 $\frac{1}{2}$	5,563 $\frac{1}{2}$	31,500	33,000	64,500	33,268 $\frac{3}{4}$	36,794 $\frac{1}{2}$	70,063 $\frac{1}{2}$	5 4 $\frac{1}{2}$	4 15 $\frac{1}{2}$	1885-86
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12 $\frac{3}{4}$	4 8	1890-91
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6 $\frac{1}{2}$	1895-96
2,088 $\frac{1}{2}$	2,060	4,157 $\frac{1}{2}$	21,450	23,007	44,457	23,538 $\frac{1}{2}$	25,076	48,614 $\frac{1}{2}$	2 13 $\frac{3}{4}$	4 2 $\frac{1}{2}$	1900-01
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14 $\frac{1}{2}$	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0 $\frac{1}{2}$	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	2 12	1907-08
3,242	2,528	5,770	13,125	15,000	28,125	16,367	17,528	33,895	3 14 $\frac{1}{2}$	4 6 $\frac{1}{2}$	1908-09
3,634	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	3 15 $\frac{1}{2}$	5 1 $\frac{1}{2}$	1909-10
3,209	5,402	8,611	5,000	10,000	15,000	8,209	15,402	23,611	3 0 $\frac{1}{2}$	3 2	1910-11
..	9,126	9,126	..	14,000	14,000	..	23,126	23,126	..	3 15	1911-12
..	9,947	9,947	..	7,000	7,000	..	16,947	16,947	..	3 12	1912-13
..	8,307	8,307	..	12,000	12,000	..	20,307	20,307	..	4 3	1913-14
..	8,943	8,943	..	10,000	10,000	..	18,943	18,943	..	4 5	1914-15
..	8,391	8,391	..	12,000	12,000	..	20,391	20,391	..	4 1	1915-16
..	8,732	8,732	..	12,000	12,000	..	20,732	20,732	..	3 15	1916-17
..	8,567	8,567	..	14,499	14,499	..	23,066	23,066	..	3 14	1917-18
..	8,512	8,512	..	12,500	12,500	..	21,021	21,021	..	3 14	1918-19

CHEST of PROVISION OPIUM, and average WEIGHT to each CHEST, from 1870-71 to 1918-19*

MANUFACTURING AND AGENCY CHARGES			Total charges of all kinds	Net cost of the total output of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	TOTAL					
R	R	R	R	R	R	Mds.	
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1.72	1870-71
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1.75	1875-76
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1.72	1880-81
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1.75	1885-86
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1.65	1890-91
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1.77	1895-96
21,49,669	19,023	21,68,692	2,35,34,668	480	505†	1.8	1900-01
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1.7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1.7	1906-07
22,06,793	26,994	22,33,787	2,68,04,405	515	503	1.7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	525	1.74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	515	1.76	1909-10
20,18,805	25,916	20,44,721	1,28,27,764	525	542	1.7	1910-11
15,45,813	31,677	15,77,490	91,30,954	378	519	1.7	1911-12
14,26,282	23,105	12,85,380	78,84,543	435	545	1.7	1912-13
12,61,035	24,320	12,85,355	85,73,090	403	615	1.7	1913-14
14,24,380	20,512	14,44,892	87,32,816	497	632	1.7	1914-15
15,55,782	22,528	15,78,310	86,78,535	453	627	1.7	1915-16
18,06,896	28,885	17,25,781	1,34,90,389	620	733	1.7	1916-17
20,93,182	31,714	21,24,896	1,37,34,145	571	746	1.7	1917-18
21,23,626	32,454	21,56,080	1,19,99,564	545	†	1.7	1918-19

† Figures for the years previous to 1900 represent the average cost per chest of provision opium sold during the year, and those from 1900 the average cost per chest of provision opium manufactured during the year.

† Figure not available now

No. 18.—ALL CHARGES (in rupees) on account of BENGAL OPIUM, from 1885-86 to 1918-19

	ESTABLISHMENT AND CONTINGENCIES		PAYMENTS TO CULTIVATORS		MANUFACTURING CHARGES	MISCELLANEOUS	TOTAL
	Patna	Benares	Patna	Benares	Patna and Benares	Patna and Benares	Patna and Benares
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1890-91	5,08,020	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,020	2,06,50,750
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,07,50,347
1905-06	5,36,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,02,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	37,28,090	1,04,19,110	11,72,845	34,305	1,66,02,684
1910-11	11,33,876		38,12,780	1,23,84,150	12,96,646	29,287	1,86,56,739
1911-12	9,65,232		93,34,253		5,46,635	52,215	1,08,98,235
1912-13	8,13,115		76,70,577		4,35,189	34,851	89,53,732
1913-14	7,65,563		65,95,766		4,14,745	73,72,191(a)	1,51,48,205
1914-15	7,63,397		78,80,261		4,25,552	7,26,108(b)	97,95,318
1915-16	7,50,941		87,58,900		5,03,464	71,44,034(c)	1,71,56,439
1916-17	7,84,543		91,17,823		6,97,604	30,79,085(d)	1,36,79,055
1917-18	8,06,746		1,31,51,366(e)		7,88,838	18,79,647	1,66,26,597
1918-19	10,22,502		1,33,31,658(f)		8,33,518	44,27,248	1,96,14,926

See note at foot of Table 14

NOTE.—This table gives the details which make up the total charges entered in table No. 12. They are for the official year and therefore do not correspond with the figures in the preceding table No. 17, which are for the opium year.

- (a) Includes Rs. 73,36,902 on account of purchase of Malwa opium
 (b) Includes Rs. 6,99,096 on account of purchase of Malwa and Baroda opium
 (c) Includes Rs. 71,11,845 on account of purchase of Malwa and Baroda opium
 (d) Includes Rs. 30,42,579 on account of purchase of Malwa opium
 (e) Includes Rs. 10,74,890 on account of payments for special cultivation in Malwa
 (f) Includes Rs. 12,72,892 on account of payments for special cultivation in Malwa

No. 19.—TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, from 1870-71 to 1913-14†

	Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST			Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST	
					C. I. and Ahmadabad	Ajmer						C. I. and Ahmadabad	Ajmer
1870-71	2,25,64,800	11,38,800	..	2,37,03,600	600	..	1905-06	87,59,100	8,39,700	..	95,98,800	600	625
1875-76	2,32,51,800	18,30,600	..	2,50,82,400	600	..	1906-07	78,76,200	13,44,000	..	92,20,200	600	625
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725	1907-08	1,01,09,400	9,00,000	..	1,10,09,400	600	625
1885-86	2,53,28,550	..	..	2,53,28,550	650	675	1908-09	2,01,41,400	5,10,000	..	2,06,51,400	600	625
1890-91	1,83,42,300	32,500	..	1,83,74,800	650	675	1909-10	79,11,600	4,23,600	..	83,35,200	600	625
					600	625	1910-11	7,20,300	1,20,600	..	8,40,900	600	625
1895-96	1,71,46,030	81,250	..	1,72,27,280	650	675	1911-12	63,14,000	84,000	..	63,98,000	800	825
1900-01	1,30,03,500	..	..	1,30,03,500	500	525	1912-13	1,19,61,600	11,01,000	..	1,30,62,600	1,200*	1,225*
					500	525	1913-14†	31,74,000	..	..	31,74,000	1,200*	1,225*
1903-04	1,33,98,750	..	..	1,33,98,750	500	525							
1904-05	1,15,66,075	6,18,475	..	1,21,84,550	500	525							
					600	625							

* In addition to the bid for the right to export opium
 † The Malwa opium trade terminated in January 1914

No. 20.—Prices of Bengal and Malwa Opium in Calcutta and
Bombay, and Hongkong and Shanghai, and the rates
of Exchange at Hongkong and Shanghai on India,
from 1870 to 1918

No. 20.—PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG from

Calendar year	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares		Patna	Benares	Malwa	Patna	Benares	Malwa
1870	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1875	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1880	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1885	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1890	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1895	1,429	1,400	1,422	1,399	1,397½	766	750¾	711½	1,465	1,436	1,361
1900	1,373	1,367	1,369½	1,360½	1,319	985½	986½	925½	1,480	1,445	1,390
1905	1,530	1,467	1,530	1,469½	1,732½	1,090½	1,043½	1,187½	1,575	1,506	1,715
1906	1,416	1,325	1,415	1,319	1,542	904½	850½	987½	1,446	1,360	1,579
1907	1,394	1,345	1,381	1,343½	1,366	901½	870½	870½	1,431	1,381	1,385
1908	1,433	1,342	1,443	1,363½	1,297½	1,113	1,048½	1,068½	1,509	1,421	1,449
1909	1,391	1,386	1,401	1,399	1,324½	1,127½	1,125½	1,263½	1,487	1,484	1,665
1910	2,683	2,663	2,730½	2,716½	2,160½	2,106½	2,123½	2,290	2,783	2,805	3,025
1911	2,890	2,743	3,825	3,731½	3,713½	2,947½	2,972	2,990	3,979	4,112	4,049
1912	3,489	2,557	3,646	3,614	4,283½	3,663	3,605	3,191	5,421	5,335	4,741½
1913	2,405	2,374	2,360	2,322	4,664	4,210	..	5,170	6,231	..	3,487
1914	1,620	1,595	1,640	1,616	..	3,868	..	..	12,149	..	..
1915	1,612	1,592	1,659	1,657	..	9,215	..	..	12,532	..	..
1916	1,658	2,000	3,106	2,676	..	9,085	..	..	14,263	..	..
1917	..	2,645	3,137	3,214	..	9,000	8,500	..	16,200	15,300	..
1918	..	2,155	..	..	..	9,000	8,500	..	18,630	17,595	..
1918	..	3,320	3,240	3,330	..	9,000	8,500	..	..	..	..
1918	..	2,238	..	..	..	..	..	..	..	..	..

(a) Auction sale

(b) Private sale

NOTE—See footnote to table 14 (page 154)

No. 21.—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM* EXPORTED from BRITISH INDIA

	CHINA§		STRAITS SETTLEMENTS		UNITED KINGDOM		EAST COAST OF AFRICA		MAURITIUS		NATAL		REUNION	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1870-71	77,105	9,85,64,380	8,054	88,64,360	54	77,614	13	18,740	9	9,730	..	..	10	11,350
1875-76	77,186	9,77,67,007	11,005	1,35,18,835	63	75,480	7	8,775	19	24,515	..	..	..	..
1880-81	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1885-86	76,115	9,30,12,585	10,728	1,30,12,000	..	..	7	8,325	19	23,535	2	1,800	7	8,890
1890-91	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	..	..
1895-96	45,617	6,35,38,183	12,529	1,72,93,283	..	33,602	8	9,250	32	43,365	2	1,400	..	..
1900-01	49,761	6,74,37,324	16,779	2,28,71,735	507	8,24,420	17	19,183	38	49,325	5	6,500	..	..
1905-06	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	..	..
1908-07	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	..	..
1907-08	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	..	..	..	..
1908-09	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,020	21	28,560	..	..	..	..
1909-10	41,468	6,91,74,806	11,140	1,85,21,450	..	80	11	16,550	5	6,575	..	..	..	..
1910-11	31,323	9,25,04,011	9,138	2,53,80,797	4	13,900	7	19,300	28	97,535	..	..	..	..
1911-12	25,398	9,95,21,175	6,684	1,64,97,015	15	43,605	4	13,800	23	56,760	..	..	..	..
1912-13	19,575	8,82,81,150	5,098	1,05,73,050	11	17,700	..	..	10	24,950	..	..	..	..
1913-14	4,061	1,69,53,315	1,537	33,97,500	115	2,76,645	..	..	19	50,670	..	..	..	..
1914-15	1,000	16,60,680	755	12,08,575	498	8,72,225	..	..	23	43,275	..	..	..	..
1915-16	734	11,87,325	605	10,17,250	199	3,61,500	..	..	65	1,09,545	..	..	..	..
1916-17†	500	8,09,925	239	5,91,025	..	..	..	..	120	3,25,200	..	..	..	..

* The values given in as much as they include the proceeds in some cases of Malwa opium do not represent the credits to the Government of India
 § Includes figures for Hongkong and Macao. Exports of opium to China are no longer made and the figures from 1914-15 represent exports to Hongkong and Macao

† For 1917-18 and 1918-19 see table 21-A

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, 1870 to 1918

CHINA						EXCHANGE ON INDIA		Calendar year.
AT SHANGHAI								
IN TAELS			IN RUPEES					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 \$	Shanghai, Rupees per 100 Taels	
405	387	495	1,233	1,208	1,506	227	305	1870
432	420	432	1,322	1,284	1,322	223	306	1875
459	437	569	1,411	1,342	1,750	225	308	1880
434	421	403	1,327	1,284	1,234	224	306	1885
356	354	387	1,089	1,081	1,184	221½	306½	1890
563½	552½	533	1,490	1,460½	1,409½	191½	264½	1895
688	672	704	1,444	1,411	1,478	150¾	209½	1900
..	..	..	..	..	..	144¾	202½	1905
..	..	..	..	..	..	159½	216¾	1906
..	..	..	..	..	..	158½	..	1907
..	..	..	..	..	..	135¾	..	1908
..	..	..	..	..	..	131¾	..	1909
..	..	..	..	..	..	132¾	..	1910
..	..	2,371½	..	..	4,281	135	180½	1911
..	..	2,550	..	..	5,184½	148½	203½	1912
..	..	3,010	..	..	6,036	147½	203	1913
..	..	..	..	..	..	137	..	1914
..	..	..	..	..	..	136	..	1915
..	..	..	..	..	..	157	..	1916
..	..	..	..	..	..	180	..	1917
..	..	..	..	..	..	207	..	1918

by SEA to each FOREIGN COUNTRY, from 1870-71 to 1916-17

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
10	10,600	34	37,320	..	..	224	2,38,750	..	..	5	5,775	..	..	85,518	10,78,38,622
..	..	68	83,365	..	..	..	..	..	..	5	6,285	..	..	88,350	11,14,84,264
3	4,960	84	1,12,280	..	..	..	..	..	..	..	..	..	..	92,190	13,60,01,477
..	..	77	94,070	1,000	11,93,375	..	..	..	..	..	..	600	..	87,956	10,73,55,180
..	..	103	1,05,725	480	4,94,075	..	..	280	2,93,700	..	..	..	..	85,753	9,26,18,145
..	..	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	..	..	..	..	80	1,09,681
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	..	..	..	..	10	13,050	60,890	8,45,93,364
..	..	179	2,57,120	500	7,55,175	770	10,64,400	..	..	71	1,00,455	538	7,61,655	62,936	9,47,17,667
..	..	178	2,50,190	580	7,90,100	930	13,06,750	..	..	249	3,55,905	438	5,80,245	66,274	9,30,79,224
..	..	194	2,67,770	940	12,29,300	1,285	17,00,150	..	..	..	..	241	3,28,105	63,760	8,67,24,782
..	..	345	4,59,450	1,600	20,47,000	970	13,26,150	..	..	..	..	51	74,770	66,957	9,34,92,433
..	..	312	4,12,835	1,895	29,33,750	1,360	20,70,525	..	..	..	..	..	..	56,191	9,31,36,571
..	..	231	5,52,755	1,015	31,15,825	2,125	58,02,375	..	..	..	..	50	1,53,250	43,921	12,76,39,748
..	..	120	3,13,830	2,125	48,82,500	2,195	54,31,800	..	..	..	..	1,625	41,30,415	38,189	13,08,90,930
..	..	50	1,02,200	805	14,85,275	3,010	57,51,125	..	..	..	..	2,815	59,80,870	31,374	11,22,16,320
..	..	105	2,37,675	875	19,42,530	3,265	70,82,985	..	..	..	..	1,929	42,59,145	11,906	3,42,00,466
..	..	80	1,91,145	2,690	43,71,375	2,650	42,33,775	..	..	..	..	3,160	50,53,555	10,856	1,76,34,585
..	..	65	1,11,345	2,035	33,50,550	1,635	31,20,800	..	..	..	..	3,248	54,43,425	8,786	1,47,01,840
..	..	80	2,27,580	3,440	81,90,395	1,965	51,29,650	..	..	..	..	2,366	56,91,405	8,710	2,09,65,180

* Represents total quantity of Indian opium exported to Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 21-A—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA by SEA both on GOVERNMENT and on PRIVATE ACCOUNTS to each FOREIGN COUNTRY, during 1917-18 and 1918-19

Destination	Consignee*	1917-18		1918-19	
		Quantity	Value	Quantity	Value
		Chests.	Rs.	Chests.	Rs.
United Kingdom(a)	Home Government (India Office)	3,051½	25,11,147	2,400	20,11,224
Ceylon	Private merchants	60	1,95,350	70	2,47,075
Straits Settlements (including Labuan)	Colonial Government	4,789	95,78,000	3,961	79,22,000
	Private merchants	385	12,45,335	142	4,73,360
Hongkong	Colonial Government	405	8,10,000	450	9,00,000
	Private merchants	...	...	51	1,69,325
Macao	Private merchants	450	11,66,575	500	16,09,495
Japan	Private merchants	971	29,39,360	1,930	64,30,000
Formosa	.....	...	...	...	...
Indo-China	Private merchants	3,050	94,08,655	3,490	1,16,63,150
Sumatra	.....	...	...	...	...
Java	Colonial Government	1,800	45,00,000	2,400	60,00,000
Siam	Government	850	21,25,000	1,750	43,75,000
	Private merchants	800	23,76,450	...	...
British Borneo	Colonial Government	20	50,000	140	3,50,000
Natal	.....	...	...	...	...
Zanzibar and Pemba	.....	...	...	...	...
East African Protectorate	.....	...	...	...	...
Mauritius and Dependencies	Private merchants	15	48,450	42	1,88,315
British West India Islands	Do.	1	3,200	...	...
New South Wales	Do.	5	15,670	...	...
Fiji Islands	Do.	1	3,300	...	...
Spain	.....	...	...	...	...
Mexico	.....	...	...	...	...
Brazil	Private merchants	...	...	2	7,200
Cuba	.....	...	...	...	...
TOTAL	Private merchants	5,738	1,74,02,345	6,227	2,07,37,920
	Colonial and other Governments.	7,864	1,70,63,000	8,701	1,95,47,000
	Home Government	3,051½	25,11,147	2,400	20,11,224
GRAND TOTAL	.....	16,653½	3,69,76,492	17,328	4,22,96,144

* Private merchants, Colonial Governments, etc.

(a) The figures relate to medical opium which is sold to private manufacturers on account of the Government of India

No. 22.—TRANSHIPMENTS of OPIUM at BOMBAY, HONGKONG, and SINGAPORE during 1917-18 and 1918-19, as far as reported

	1917-18.					1918-19.				
	Benares.	Patna.	Persian.	Turkish.	Total.	Benares.	Patna.	Persian.	Turkish.	Total.
	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.
Transshipments of Opium at Bombay for—										
Hongkong . . . . .	...	...	197	...	197	...	...	326	22	348
Japan, including Formosa . . . . .	...	...	450	...	450	...	...	97	...	97
Indo-China . . . . .	...	...	...	...	...	...	...	...	...	...
Straits Settlements . . . . .	...	...	1,124	...	1,124	...	...	1,489	...	1,439
British North Borneo . . . . .	...	...	...	...	...	...	...	...	...	...
Dutch East Indies . . . . .	...	...	...	...	...	...	...	...	...	...
New York . . . . .	...	...	120	...	120	...	...	...	...	...
Siam . . . . .	...	...	...	...	...	...	...	...	...	...
London . . . . .	...	...	1,114	99	1,213	...	...	97	17	114
Macao, etc. . . . .	...	...	...	...	...	...	...	...	...	...
Total	...	...	3,005	99	3,104	...	...	1,959	39	1,998
Transshipments of Opium at Hongkong for—										
Japan, including Formosa	—	—	—	—	—	—	—	—	—	—
Indo-China	—	—	—	—	—	—	—	—	—	—
British North Borneo	—	—	—	—	—	—	—	—	—	—
Dutch East Indies	—	—	—	—	—	—	—	—	—	—
Siam	—	—	—	—	—	—	—	—	—	—
Macao, etc.	450	...	...	...	450	500	...	...	...	500
Total	450	...	...	...	450	500	...	...	...	500
Transshipments of Opium at Singapore for—										
Japan, including Formosa . . . . .	...	...	...	...	...	17	...	...	...	17
Indo-China	3,120	180	...	...	3,300	2,565 130 bales and 20 cases	...	...	...	2,565 130 bales and 20 cases
British North Borneo	20	...	...	...	20	90	...	...	...	90
Dutch East Indies . . . . .	...	...	...	...	...	...	...	...	...	...
Siam	700	...	...	...	700	1,750	...	...	...	1,750
Timor . . . . .	...	...	...	...	...	...	...	...	...	...
Macao . . . . .	...	...	...	...	...	...	...	...	...	...
Hongkong . . . . .	...	...	...	...	...	...	...	...	...	...
Sydney, etc. . . . .	...	...	...	...	...	...	...	...	...	...
Total	3,840	180	...	...	4,020	4,422 130 bales and 20 cases	...	...	...	4,422 130 bales and 20 cases

No. 23—QUANTITY and VALUE of OPIUM sold by GOVERNMENT direct to COLONIAL GOVERNMENTS, etc. under AGREEMENT during each of the years 1914-15 to 1918-19

		QUANTITY						VALUE PER CHEST						Total Value		
		Straits Settlements	Hongkong	Siam	Netherland Indies	British North Borneo	Total	Straits Settlements		Hongkong	Siam	Netherland Indies	British North Borneo			
		Chests	Chests	Chests	Chests	Chests	Chests	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		Rs.	A. P.	Rs.
1914-15	Patna	...	150	...	...	...	150	...		1,623	2 0	...	...	...	...	2,43,469
	Benares	600	200	...	...	...	800	2,000	0 0	1,600	3 6	...	...	...	...	15,20,044
	Total	600	350	...	...	...	950	...	...	...	...	...	...	...	...	17,63,513
1915-16	Patna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Benares	2,550	90	...	...	...	2,640	2,000	0 0	2,000	0 0	...	...	...	...	52,80,000
1916-17	Patna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Benares	3,750	365	...	600	...	4,715	2,000	0 0	2,000	0 0	...	2,500	0 0	...	97,80,000
1917-18	Patna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Benares	4,789	405	850	2,200	30	8,274	2,000	0 0	2,000	0 0	2,500	0 0	2,500	0 0	1,80,88,000
1918-19	Patna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Benares	4,136	450	1,750	2,200	130	8,666	2,000	0 0	2,000	0 0	2,500	0 0	2,500	0 0	1,93,72,000

No. 24.—QUANTITY of OPIUM IMPORTED into certain FOREIGN COUNTRIES from BRITISH INDIA (as far as available from the trade accounts of these importing countries)

Importing Countries.	1912	1913	1914	1915	1916	1917	1918
United Kingdom Cwts	21	59	553	1,330	4,066	5,170	3,489
China (exclusive of Hongkong and Macao) . Cwts	10,512	10,565	4,314	2,676	675	509	...
Straits Settlements Chests	4,667	2,282	1,000	3,040	3,948	4,868	4,264
Ceylon (on Government account) . . . Cwts	64	116	86	98	54	...	64
	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
Siam (Benares opium purchased) . . . Cwts	1,581	2,111	2,072	2,406	1,488	1,703	1,904

NOTE:—Figures of opium are not separately recorded in the Japan Trade Accounts

No. 25.—IMPORTS (less R.—EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA, from 1870 to 1918 (as far as available from the Returns of Trade and Trade Reports of China)

	NORTHERN PORTS					YANGTZE PORTS (a)					CENTRAL PORTS (b)				
	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL
1870	12,754	194	557	239	13,744	16,498	1,070	130	53	17,751	1,368	7,730	2,534	14	11,641
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,082	2,470	17	10,099
1880	5,755	63	367	622	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1885	2,343	123	155	1	2,622	23,096	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1895	1,464	117	142	12	1,735	14,033	394	16	3	15,046	5,011	5,494	3,611	9	14,025
1900	1,142	200	307	1	1,650	9,390	333	85	1	9,809	7,498	5,544	4,560	..	17,602
1905	188	123	376	..	690	6,152	1,000	17	..	7,169	5,783	7,808	5,244	17	18,852
1906	220	198	557	..	984	5,874	1,261	16	..	7,161	4,437	8,981	5,670	13	19,101
1907	110	95	323	6	524	3,056	1,108	7	..	9,169	4,936	8,606	5,413	6	18,961
1908	100	94	211	18	423	6,610	572	1	..	7,183	4,478	7,320	4,519	8	16,331
1909	228	157	583	18	936	5,639	427	..	..	6,066	4,259	7,745	4,921	1	16,926
1910	54	42	103	7	206	4,666	326	..	..	4,992	2,893	6,210	3,965	1	13,069
1911	51	6	146	2	205	3,443	385	13	..	3,791	3,583	3,964	3,790	12	11,349
1912	391	7	88	53	539	4,151	33	5	..	4,189	2,745	2,478	2,398	4	7,627
1913	314	2	21	72	409	2	..	..	..	2	5,969	3,355	543	1	9,778
1914	4	..	..	338	342*	54	..	..	..	54	2,454	1,172	521	..	4,147
1915 . . . . .	..	..	..	314	314*	287	..	..	..	287	1,397	856	648	..	2,901
1916 . . . . .	..	..	..	416	416*	263	..	..	..	263	381	115	241	..	737
1917 . . . . .	..	..	..	225	225*	161	..	..	..	161	383	152	110	..	645
1918 . . . . .	..	..	..	333	333*	..	..	..	..	..	..	4	..	..	4
	SOUTHERN COAST PORTS (c)					GRAND TOTAL									
	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL					
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035					
1875	9,760	7,646	4,768	1,212	23,186	40,692	16,473	7,972	1,321	66,458					
1880	5,759	9,291	9,344	3,365	27,849	33,555	17,222	17,480	5,028	73,288					
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259					
1890	8,535	16,293	11,282	4,982	41,092	23,308	25,435	17,284	4,999	76,616					
1895	5,552	8,557	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,313					
1900	4,918	9,787	5,022	489	20,216	22,948	15,864	9,974	491	49,277					
1905	3,911	13,967	5,657	1,674	25,209	16,034	22,901	11,294	1,691	51,926					
1906	3,824	15,033	7,232	750	26,848	14,364	25,473	13,475	772	54,084					
1907	4,201	14,337	5,825	1,470	25,933	17,393	24,144	11,568	1,491	54,506					
1908	4,503	12,611	6,085	1,287	24,486	15,091	20,603	10,816	1,313	43,423					
1909	4,033	13,751	6,024	1,133	24,944	14,762	22,080	11,528	1,152	48,922					
1910	3,044	9,273	4,244	620	17,181	10,657	15,851	8,312	628	35,445					
1911	2,262	5,532	3,393	1,225	12,412	9,339	9,837	7,342	1,239	27,778					
1912	2,872	4,697	2,075	24	9,668	10,159	7,215	4,566	81	22,021					
1913	4,161	2,998	863	8	8,025	10,436	6,259	1,427	81	18,194					
1914	1,973	793	174	2	2,947	4,490	1,965	693	340	7,490					
1915	578	274	55	..	907	2,262	1,130	703	314	4,409					
1916	15	123	6	2	143	654	377	247	418	1,561					
1917	10	23	9	..	42	554	175	119	225	1,073					
1918 . . . . .	..	..	..	..	..	..	4	..	333	337					

NOTES.—(1) All opium imported into China reaches through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium.

(2) The figures under the head "other sorts" denote chiefly Persian, and boiled opium.

(3) See footnote to table 14.

(4) Large quantities of Indian opium were annually imported into China. By an Agreement between the Indian Government and China, entered into at the end of 1907, the former undertook to reduce the amount of opium exported from India by 5,000 chests per annum, beginning from January 1, 1908, for a period of three years provided China reduced the production of native opium in the same ratio. Under a further Agreement, signed in May 1911, whereby "from the 1st day of January, 1911 China shall diminish annually for seven years the production of opium in China in the same proportion as the annual export from India is diminished in accordance with the terms of this agreement" * * * until total extinction in 1917" (Art. I).

* Mainly for consumption in the leased territory.

(a) Includes figures for Ningpo (a Central Port) up to 1896.

(b) Shows figures for the port of Shanghai only up to 1895.

(c) Includes figures for Wanshow and Hangchow (Central Ports up to 1896).

SALT

[FOR TABLES, SEE PAGES 170 TO 187]

Production. The total quantity of salt produced in India in 1917 amounted to over 35 million maunds (1,305,000 tons). This quantity was supplemented by about 10 million maunds (353,000 tons) of imported salt, the total quantity produced and imported amounting to 45 million maunds (1,658,000 tons). About 63 per cent of the quantity annually consumed is generally produced in India. Importation is practically limited to salt landed in Bengal and Burma from England and other countries in Europe, Aden, Italian East-Africa, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity produced in each of the last three years, are :

	1915 Maunds	1916 Maunds	1917 Maunds
Burma : on the coast from sea-water and in Upper Burma from brine wells	776,401	1,055,503	1,189,228
Bengal : educed in the process of refining saltpetre	25	52	575
Northern India :			
Sambhar lake, Rajputana	6,961,721	3,090,188	5,062,101
Other Rajputana brine-salt sources and Sultanpur	1,521,659	1,376,051	923,839
Khehra and other Salt Rangemines, Punjab	4,213,185	4,365,273	4,147,302
Kohat and Mandi quarries	681,093	668,196	779,009
Educud in saltpetre refineries	87,274	147,737	142,559
	13,464,932	9,647,425	11,044,810
Central India (Datia, Gwalior), Rajputana and Kashmir	4,468	4,297	10,051
Sind : Moach (near Karachi), Saran, and Dilyar deposits	453,611	456,134	627,600
Bombay : on the coast and in the Runn of Kutch	13,817,709	12,739,522	11,839,788
Madras : on the east coast	9,411,028	13,096,241	10,804,767
TOTAL	37,928,174	36,999,174	35,515,817

In 1916 the quantity of salt produced by private manufacturers exceeded the quantity manufactured by Government, but in 1917 the quantity of Government salt exceeded that of private salt.

Sea salt on the coast of Burma is produced by a combination of solar evaporation and artificial heat and that on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Punjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. About two-thirds of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

The figures below indicate the progress in consumption in the last thirty years :

	Average annual quantity Maunds	Average annual duty R
1888-89 to 1892-93 (average)	33,431,896	8,02,69,704
1893-94 to 1897-98	34,210,675	8,25,80,980
1898-99 to 1902-03	35,678,139	8,41,59,595
1903-04 to 1907-08	39,596,819	6,15,92,540
1908-09 to 1912-13	44,648,475	4,49,27,138
1913-14	49,367,221	4,97,36,593
1914-15	51,872,207	5,22,25,132
1915-16	48,075,810	4,97,63,069
1916-17	54,063,944	6,85,66,308
1917-18	56,750,706	7,07,95,345
1913-14 to 1917-18 (average)	52,025,978	5,82,17,290

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics. A brief account is given below.

Burma
Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In nine of these a system of direct taxation on output is in force. In the remaining one, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is R1-4 per maund.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, viz., R1-4 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

In October 1897 the administration of the Orissa Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian, Salt Act, XII of 1882, was extended from the 9th April, 1898, to the districts of the 24-Parganas, Midnapur,

Khulna, Backerganj, and Chittagong, the Bengal Act, VII of 1864, also remaining in force in them. In March, 1901 the Act was extended to the districts of Howrah and Noakhali. A proposal for the re-organisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February, 1905, preventive operations were started in Chittagong in October, 1900, and in Noakhali in October, 1905, tentatively for three years. They were also inaugurated on an independent footing in Howrah, where they had been carried on tentatively since January, 1902, by a small party under the Inspector of the Tamluk (Terapakia) Circle in the district of Midnapur. There is no preventive establishment for the district of Backerganj. No salt is produced or manufactured in the province, except that educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs which is subject to a duty of R1-4 a maund since the 1st March, 1916. In consequence of the territorial re-distribution on the 1st April, 1912, the administration of the Orissa Salt Department was made over to the Commissioner of Excise and Salt under the Government of Bihar and Orissa.

The following are the descriptions of salt now commonly imported into Bengal :

Manufactured by solar evaporation : from Bombay, Madras, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool.

The rate of duty per maund on salt in Bengal decreased from R3-4 in 1877 to R1 in 1907. The duty has been raised from R1 to R1-4 with effect from the 1st March, 1916.

From the creation of salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue, for the most part separate from and independent of the agency controlling the manufacture and sale of salt.

The control of the Salt Department in the saliferous tract of Cuttack, Balasore, and Puri in the Orissa Bihar and Division was, previous to the year 1897, under the Government of the Madras Presidency. There were at Orissa that time two Government factories for the manufacture of salt in this area, both on the Chilka Lake within the limit of the Puri district. These factories were closed, and the manufacture of salt discontinued in Orissa with effect from the 1st October, 1897, and the control of the Salt Department in Orissa was transferred to the Bengal Government from that date. With the creation of the new Province in 1912 the control of the Salt Department in Orissa was made over to the Commissioner of Excise and Salt, Bihar and Orissa, and on 1st October, 1916, the Orissa Salt establishment was amalgamated with the Provincial Excise establishment.

The control of the Salt Department in the Bihar districts rests with the Commissioner of the Northern India Salt Revenue Department, and figures for Bihar are included under Northern India. The only salt produced in Bihar is that educed in the process of manufacturing saltpetre.

No salt is manufactured in or imported direct from foreign countries into Chota Nagpur, and no figures for consumption within Chota Nagpur are available.

There is no direct import from foreign countries into Orissa. Salt imported from foreign countries into Calcutta is re-imported into the bonded warehouses at Chandbally, duty on such salt being paid in Calcutta.

In Northern India salt is obtained by solar evaporation of surface and subsoil (canal, pit or well) Northern brine at the Sambhar Lake (Jodhpur and Jaipur States), Didwana and Pachhadra (Jodhpur State) in India. Rajputana, and the small source of Sultanpur in the Gurgaon district of the Punjab ; while rock salt is obtained from the great Mayo mine in the Salt Range at Khewra in the Jhelum district of the Punjab, from smaller mines in the same Range at Kalabagh, Warcha, and Nurpur, from four quarries in Kohat, and two (yielding an impure salt) in the Mandi State in the hills north of Simla. A small quantity of inferior salt educed in the manufacture of saltpetre is also excised from refineries in the United Provinces, Bihar, and the Punjab.

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the Local Governments and Administrations within whose jurisdiction the customs organization worked, but now immediately under the Government of India, with headquarters at Agra.

The Northern India Salt Revenue Department itself works the Government mines in the Salt Range and conducts the manufacture of brine salt at the Rajputana sources, which are leased from the Jodhpur and Jaipur Darbars. It also supervises the working of the Kohat quarries and the small brine-salt works at Sultanpur, where the output is the property of the miners or manufacturers, to whom its price is paid by the purchaser. At the Mandi quarries, which are owned and worked by the State and where a very impure salt is won with difficulty, an establishment is kept to watch the sales and issues on which is based the Government share of the special duty of 3½ annas per maund levied.

A force designated the Internal Branch is maintained in the Punjab, the United Provinces, and Bihar, for the supervision of the saltpetre manufacture, the levy of duty on salt educed in the process, the control of the production of other saline substances, and the safeguarding of saline tracts.

With the exception of the inferior Mandi product all Northern India salt is now subject to the ordinary duty (at present R1-4-0 a maund) : salt educed in the manufacture of saltpetre has always been so subject. Except in the case of salt excised from saltpetre refineries, duty, and price also where payable to Government, are realised by requiring prepayment at an authorised treasury before a pass is granted. At the three

sources of Khewra, Sambhar, and Pachbadra a purchaser by paying into an authorised treasury or post-office along with the duty and price an extra sum of 6 pies a maund (for Pachbadra 9 pies), can have his salt despatched to him by the Department. Otherwise salt is made over to the purchaser at the source.

In view of the large number of indents in hand, due mainly to reckless speculation in 1917, an order of the Government of India closed indenting by the general public on the major Northern India sources in November 1917, since when fresh indents have been accepted on those sources only from local authorities, State Darbars, and other recognised bodies distributing at controlled rates.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed. A depôt was opened at Karachi in 1916 for the sale of Maurypur salt to break up a ring of merchants who had monopolised the land transport between Maurypur and Karachi.

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the districts of Thar and Parkar and Hyderabad. Since 1917 considerable quantities have been supplied to the Punjab and Rajputana owing, originally, to the temporary failure of the sources of supply in Northern India. Supplies are still made but in smaller quantities. It is believed that the people of the Punjab and Rajputana appreciate the quality of the salt supplied from these deposits.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements, exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund, only to cover the cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and the manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharāsna on the sea coast of the Surat district. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharāsna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Indian States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 15 annas a maund were established at all important fishing centres along the coast. There were 32 yards in 1917-18.

Madras

There are two systems of salt manufacture in the Madras Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other, Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but it may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include the cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating R4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras intent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being R1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost of manufacture *plus* cost of transport from the factory) were established at all important fishing centres along the coast. There were 116 yards in 1917-18.

No. 26.—Quantity and Value of Salt produced in India in each year from
1913 to 1917.

SALT*

No. 26.—QUANTITY and VALUE (excluding duty) of

INDIA.

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1913	1914	1915	1916	1917	1913	1914
Burma . . . . .	..	..	..	..	..	819,636	663,709
Bengal . . . . .	..	..	..	..	..	(a)687	(a)169
Northern India— Punjab Mines (b)	3,771,350	3,689,085	4,213,185	4,365,273	4,147,302	..	..
Kohat „ . . . . .	..	..	..	..	..	519,916	496,526
Mandi „ . . . . .	..	..	..	..	..	96,401	75,995
Sambhar Source	6,622,656	5,159,167	6,961,721	3,090,168	5,052,101	..	..
Didwana „	274,445	349,904	348,825	443,707	213,383	..	..
Pachodra „	955,392	915,996	1,136,336	901,744	687,029	..	..
Sultanpur Works . . . . .	..	..	..	..	..	19,252	28,763
Saltpetre Refineries . . . . .	..	..	..	..	..	74,709	72,698
TOTAL, N. INDIA	11,623,873	10,114,152	12,660,067	8,800,892	10,099,815	710,278	673,982
Datia (Central India) . . . . .	..	..	..	..	..	..	..
Gwalior . . . . .	..	..	..	..	..	3,101	2,710
Kashmir . . . . .	..	..	..	..	..	1,987	1,987
Rajputana . . . . .	..	..	..	..	..	..	..
Sind	383,345	382,540	453,611	456,134	627,600	..	..
Bombay	3,383,120	3,282,002	3,559,515	4,103,183	3,315,872	8,961,974	9,589,831
Madras	3,142,972	2,471,370	3,652,166	5,057,477	4,265,667	6,338,099	5,664,269
GRAND TOTAL	18,533,310	16,250,064	20,325,359	18,417,686	18,308,954	16,835,762	16,596,657
PROVINCE	VALUE (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1913	1914	1915	1916	1917	1913	1914
Burma . . . . .	..	..	..	..	..	15,30,509	12,61,955
Bengal . . . . .	..	..	..	..	..	56	24
Northern India— Punjab Mines	2,66,620	2,86,701	3,94,986	4,09,244	3,88,810	..	..
Kohat „ . . . . .	..	..	..	..	..	28,433	27,154
Mandi „ . . . . .	..	..	..	..	..	63,263	49,872
Sambhar Source	16,55,664	12,89,792	17,40,430	7,72,542	12,63,025	..	..
Didwana „	34,306	43,738	43,603	55,464	26,673	..	..
Pachbadra „	89,568	85,875	1,06,532	84,539	64,409	..	..
Sultanpur Works . . . . .	..	..	..	..	..	6,016	9,438
Saltpetre Refineries . . . . .	..	..	..	..	..	23,347	20,068
TOTAL, N. INDIA	20,46,158	17,06,106	22,85,551	13,21,789	17,42,917	1,21,059	1,06,532
Datia (Central India) . . . . .	..	..	..	..	..	..	..
Gwalior . . . . .	..	..	..	..	..	4,651	4,066
Kashmir . . . . .	..	..	..	..	..	680	825
Rajputana . . . . .	..	..	..	..	..	..	..
Sind	47,825	48,547	56,211	62,261	90,360	..	..
Bombay	5,24,289	5,53,227	5,99,901	6,95,839	5,60,928	10,76,055	11,00,032
Madras	5,89,307	5,32,625	12,75,703	10,18,047	24,88,306	11,40,073	11,99,788
GRAND TOTAL	32,07,579	28,40,505	42,17,366	30,97,936	48,82,511	38,73,093	36,73,222

* Compiled from figures especially supplied by local authorities

(a) Educated in the process of refining saltpetre

(b) Including the Khewra, Warcha, Nurpur and Kalabagh mines of the Salt Range

SALT PRODUCED, in each year from 1913 to 1917

maunds of 82½lb)								PROVINCE
WISE THAN BY GOVERNMENT			TOTAL					
1915	1916	1917	1913	1914	1915	1916	1917	
776,401	1,055,503	1,188,228	819,636	663,709	776,401	1,055,503	1,188,228	Burma
(a)25	(a)52	(a) 575	687	169	25	52	575	Bengal
..	..	..	3,771,380	3,689,085	4,213,185	4,365,273	4,147,302	Northern India— Punjab Mines (b)
582,201	543,842	647,541	519,916	496,526	582,201	543,842	647,541	Kohat "
98,892	124,354	131,468	96,401	75,995	98,892	124,354	131,468	Mandi "
..	..	..	6,622,656	5,159,167	6,961,721	3,090,168	5,052,101	Sambhar Source
..	..	..	274,445	349,904	348,825	443,707	213,383	Didwana "
..	..	..	955,392	915,996	1,136,326	901,744	687,029	Pachbadra "
36,498	30,600	23,427	19,252	28,763	36,498	30,600	23,427	Sultanpur Works
87,274	147,737	142,559	74,709	72,698	87,274	147,737	142,559	Saltpetre Refineries
804,865	846,533	944,995	12,334,151	10,788,134	13,464,932	9,647,425	11,044,810	TOTAL, N. INDIA
..	182	680	..	..	..	182	680	Datia (Central India)
3,469	3,116	7,316	3,101	2,710	3,469	3,116	7,316	Gwalior
999	999	..	1,987	1,987	999	999	..	Kashmir
..	..	2,055	383,345	382,540	453,611	456,134	2,055	Rajputana
..	..	..	..	..	..	..	627,600	Sind
10,258,194	8,636,339	8,523,914	12,345,094	12,871,833	13,817,709	12,739,522	11,839,786	Bombay
5,758,862	8,038,764	6,539,100	9,481,071	8,135,639	9,411,028	13,096,241	10,804,767	Madras
17,602,815	18,581,488	17,206,863	35,369,072	32,846,721	37,928,174	36,999,174	35,515,817	GRAND TOTAL

Rupees)

1915	1916	1917	1913	1914	1915	1916	1917	
16,33,053	27,72,186	34,48,226	15,30,509	12,61,955	16,33,053	27,72,186	34,48,226	Burma
9	20	422	56	24	9	20	422	Bengal
..	..	..	2,66,820	2,86,701	3,94,986	4,09,244	3,88,810	Northern India-- Punjab Mines
31,839	29,741	37,638	28,433	27,154	31,839	29,741	37,638	Kohat "
64,898	81,607	86,276	63,263	49,872	64,898	81,607	86,276	Mandi "
..	..	..	16,55,664	12,89,792	17,40,430	7,72,542	12,63,025	Sambhar Source
..	..	..	34,306	43,738	43,603	55,464	26,673	Didwana "
..	..	..	89,568	85,875	1,06,532	84,539	64,406	Pachbadra "
11,406	11,794	13,178	6,016	9,438	11,406	11,794	13,178	Sultanpur Works
67,728	85,410	1,73,744	23,347	20,068	67,728	85,410	1,73,744	Saltpetre Refineries
1,75,871	2,08,552	3,10,836	21,67,217	18,12,638	24,61,422	15,30,341	20,53,753	TOTAL, N. INDIA
..	475	1,710	..	..	..	475	1,710	Datia (Central India)
5,203	5,454	12,803	4,651	4,066	5,203	5,454	12,803	Gwalior
410	410	..	690	825	410	410	..	Kashmir
..	..	3,704	..	..	..	..	3,704	Rajputana
..	..	..	47,825	48,547	56,211	62,291	90,360	Sind
12,81,608	11,68,197	18,16,905	16,00,344	16,53,259	18,81,509	18,64,036	23,77,831	Bombay
18,72,754	29,87,416	34,73,897	17,29,330	17,32,413	31,48,457	40,05,463	59,62,203	Madras
49,68,908	71,42,710	90,68,503	70,80,672	65,13,727	91,86,274	1,02,40,646	1,39,51,014	GRAND TOTAL

No. 27.—QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1913-14 to 1917-18

INDIA.

PROVINCE	QUANTITY (in maunds of 82½lb)					VALUE (in rupees)				
	1913-14	1914-15	1915-16	1916-17	1917-18	1913-14	1914-15	1915-16	1916-17	1917-18
Burma	1,773,713	1,878,879	1,616,086	2,082,018	663,469	14,20,444	14,40,922	25,41,149	41,08,649	15,24,967
Assam . . . . .	..	..	..	..	56	..	..	..	..	175
Bengal	14,743,315	10,784,620	13,313,554	10,026,177	8,499,264	72,96,253	59,17,797	1,63,71,344	1,49,50,949	2,04,04,785
Northern India . . .	67,206	68,389	66,741	86,871	90,645	1,65,289	1,78,838	1,77,720	2,13,153	2,46,750
Sind	2,004	1,627	1,825	1,763	1,330	10,581	7,484	10,423	11,918	14,872
Bombay	355,007	351,708	565,398	404,819	358,941	5,27,935	5,55,497	9,05,512	8,26,815	7,94,989
Madras	3,648	3,893	2,777	4,600	1,797	14,229	15,336	13,082	28,188	12,273
TOTAL	16,944,893	13,089,116	15,567,281	12,606,248	9,615,502	94,34,731	81,15,874	2,00,19,230	2,01,39,672	2,29,98,811

No. 28.—TOTAL QUANTITY (in maunds of 82½lb) of SALT IMPORTED and PRODUCED, in each year from 1898-99 to 1917-18

INDIA.

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,510,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,000,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,689,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,007	45,470,447
1906-07	13,095,682	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,007,785	45,746,025
1908-09	16,641,981	1908	34,516,640	51,458,630
1909-10	13,781,826	1909	32,341,382	46,123,208
1910-11	13,159,280	1910	40,441,773	53,601,053
1911-12	15,896,093	1911	33,360,910	49,257,003
1912-13	16,032,013	1912	35,688,445	51,720,455
1913-14	16,944,893	1913	35,369,072	52,313,965
1914-15	13,089,116	1914	32,846,721	45,935,837
1915-16	15,567,281	1915	37,928,174	53,495,455
1916-17	12,606,248	1916	36,999,174	49,605,422
1917-18	9,615,502	1917	35,515,817	45,131,319

No. 29.—Abstract Statement of Salt Consumption and Revenue in India

No. 29.—ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE

INDIA.

	BURMA		BENGAL†		ORISSA‡		NORTHERN INDIA		SIND
	Quantity (a)	Duty (a)	Quantity	Duty	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	R	Maunds	R	Maunds	R	Maunds	R	Maunds
1898-99 . . .	1,256,757	14,69,988	10,308,621	2,57,71,560	..	..	7,916,980	1,90,84,620	274,350
1899-1900 . . .	1,224,205	14,49,522	10,698,617	2,67,46,550	..	..	7,486,519	1,81,04,132	281,006
1900-01 . . .	1,036,663	12,46,279	10,630,047	2,65,75,119	..	..	8,029,580	1,94,40,326	273,307
1901-02 . . .	1,186,084	14,07,629	11,035,689	2,75,89,252	..	..	7,481,964	1,80,18,584	278,337
1902-03 . . .	1,462,221	17,03,855	11,423,130	1,52,07,456	..	..	7,552,460	1,81,38,659	288,363
1903-04 . . .	1,208,639	14,60,416	11,332,732	2,26,65,520	..	..	8,195,480	1,59,70,363	287,626
1904-05 . . .	1,397,926	16,38,091	11,852,724	2,33,51,727	..	..	8,178,463	1,55,68,743	321,996
1905-06 . . .	1,417,041	17,47,820	10,138,277	1,52,07,456	..	..	9,014,986	1,33,99,248	346,439
1906-07 . . .	1,347,367	17,30,510	11,090,299	1,61,46,189	..	..	9,259,174	1,28,91,619	360,542
1907-08 . . .	1,515,199	18,69,529	10,925,322	1,09,25,350	..	..	9,665,146	95,68,643	359,202
1908-09 . . .	1,543,779	18,90,109	11,447,895	1,14,47,907	..	..	9,768,311	96,69,107	395,059
1909-10 . . .	1,765,649	21,01,194	(b) 11,776,305	1,17,76,325	..	..	9,473,530	93,84,870	403,681
1910-11 . . .	1,753,018	20,89,510	(c) 9,177,843	(d) 91,77,866	..	..	9,062,648	89,78,055	418,945
1911-12 . . .	1,821,872	22,07,836	14,024,485	(e) 1,40,24,517	1,123,170	11,26,179	9,787,224	96,90,917	465,328
1912-13 . . .	1,679,205	21,19,132	13,971,356	(f) 1,39,71,383	1,419,948	14,19,948	10,045,919	99,64,525	461,925
1913-14 . . .	1,772,760	22,24,656	14,434,701	(g) 1,44,34,724	1,345,163	13,45,163	10,425,493	1,03,42,936	446,979
1914-15 . . .	1,910,163	23,29,911	14,488,184	(h) 1,44,88,210	1,070,167	10,70,167	12,478,635	1,24,11,786	457,998
1915-16 . . .	1,469,946	20,84,895	12,937,388	(i) 1,30,36,247	1,160,192	11,60,192	11,239,247	1,16,87,050	480,274
1916-17 . . .	1,410,881	27,01,850	11,630,779	(j) 1,45,38,914	1,163,528	14,54,410	17,780,232*	2,22,72,979§	486,208
1917-18 . . .	2,363,161	29,53,959	7,470,165	(k) 93,37,706	1,038,299	12,97,872	24,217,696	3,01,29,077	501,355

NOTE.—This table states the quantity of salt actually consumed and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March, 1903, the general rate of duty was reduced from R2 to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March, 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March, 1907. With effect from the 1st March 1916, the general rate of duty was raised from R1 to R1-4 per maund.

† Includes Orissa up to 1910-11, and excludes Eastern Bengal from 1st October, 1905, to 31st March, 1911, figures for that tract for that period not being available.

‡ Figures up to 1910-11 included under Bengal.

(a) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former was excluded until 1917-18 from the figure under Quantity, only rough estimates being available. From 1917-18 the figure includes the quantity of the excised salt.

(b) Exclusive of 46,706 maunds of salt issued under the credit system.

(g) Exclusive of R92,85,820 adjusted under the credit system.

(c) Exclusive of 2,926,191 maunds of salt issued under the credit system.

(h) " R99,33,107 " " "

(d) Exclusive of R13,47,626 adjusted under the credit system.

(i) " R88,84,200 " " "

(e) " R41,06,716 " " "

(j) " R86,69,906 " " "

(f) " R59,62,569 " " "

(k) " R85,74,625 " " "

(MISCELLANEOUS RECEIPTS excluded), in each official year from 1898-99 to 1917-18

BOMBAY			MADRAS		TOTAL		
Duty	Quantity	Duty	Quantity	Duty	Quantity	Duty	
R	Maunds	R	Maunds	R	Maunds	R	
6,85,875	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,272,960	8,58,02,673	1898-99
7,02,515	6,767,343	1,69,18,360	8,005,509	2,15,13,770	35,063,199	8,54,34,849	1899-1900
6,83,267	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,813,199	8,75,53,995	1900-01
6,95,842	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,578,737	8,67,02,964	1901-02
7,20,957	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,662,600	7,53,03,495	1902-03
5,75,252	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,035	7,38,26,667	1903-04
6,43,992	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,130,574	7,56,84,174	1904-05
5,19,658	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,598,752	5,73,97,195	1905-06
5,40,813	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,526,023	5,86,70,098	1906-07
3,99,202	8,727,938	87,27,938	10,893,905	1,08,93,905	42,126,712	4,23,84,567	1907-08
3,95,059	8,814,930	88,14,930	11,048,222	1,10,48,222	43,018,196	4,32,65,334	1908-09
4,03,681	8,827,334	88,27,334	10,991,808	1,09,91,808	43,238,307	4,34,85,212	1909-10
4,18,945	8,853,090	88,53,090	11,299,544	1,12,99,544	40,565,988	4,08,17,010	1910-11
4,05,328	9,475,722	94,75,722	11,408,303	1,14,08,303	48,109,113	4,83,98,802	1911-12
4,61,925	9,045,468	90,45,468	11,686,950	1,16,86,950	48,310,771	4,86,69,331	1912-13
4,46,979	9,425,533	94,25,533	11,516,602	1,15,16,602	49,367,221	4,97,36,593	1913-14
4,57,998	9,513,580	95,13,580	11,953,480	1,19,53,480	51,872,207	5,22,25,132	1914-15
5,01,273	10,060,449	1,03,97,527	10,719,314	1,09,15,885	48,075,810	4,97,68,069	1915-16
6,07,760	9,467,579	1,18,34,474	12,124,737	1,51,55,921	54,063,944	6,85,66,308	1916-17
6,26,694	9,306,359	1,16,32,040	11,853,671	1,48,17,088	56,750,706	7,07,95,346	1917-18

* The figures for years prior to 1916-17 represent the quantity of salt for which duty was credited in the treasury and for which permits of removal were granted. From 1916-17 the figures represent the total quantity of salt for which duty was credited in the treasury whether permits of removal were granted during the year or not.

§ The figures for years prior to 1916-17 represent duty realised on which permits were granted. From 1916-17 the figures represent the total duty credited in the Treasury.

SALT

No. 30.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1913-14 to 1917-18

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½ lb)					DUTY (in rupees)				
		1913-14	1914-15	1915-16	1916-17	1917-18	1913-14	1914-15	1915-16	1916-17	1917-18
BURMA—											
Salt imported by sea	R. a. p. R. a. p. 1— & 1—4—	1,772,750	1,910,163	1,469,946	1,410,881	1,235,181	17,72,750	19,10,163	14,03,521	17,63,004	15,43,964
Excised salt	1—, —8— —10—, —12— 1— & 1—4—	(a)	(a)	(a)	(a)	1,127,980	4,51,908	4,19,748	5,71,374	9,38,240	14,09,975
TOTAL QUANTITY AND DUTY	—	1,772,750	1,910,163	1,469,946	1,410,881	2,363,161	22,24,656	23,29,911	20,64,895	27,01,850	29,53,959
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	22,24,656	23,29,911	20,64,895	27,01,850	29,53,959
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	61,960	67,059	58,595	51,081	55,925
TOTAL NET REVENUE	—	—	—	—	—	—	21,62,696	22,62,852	20,06,300	26,50,819	28,98,034
BENGAL—											
Salt imported (except from Bombay and Madras)	1-8— & 1—	13,557,119	13,078,329	13,007,155	10,880,746	7,307,130	1,35,57,142	1,30,78,355	1,21,96,014	1,36,01,372	91,33,912
Salt imported from Bombay	1-8— } paid in & 1 } Bombay	877,582	1,146,975	523,405	370,123	27,839	8,77,582	11,46,975	5,23,405	4,62,654	34,799
Salt imported from Madras	1-8— } paid in & 1 } Madras	..	262,880	316,728	379,910	135,106	..	2,62,880	3,16,738	4,74,888	1,68,905
Excised salt	..	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	14,434,701	14,488,184	12,937,388	11,630,779	7,470,165	1,44,34,724	1,44,88,210	1,30,36,247	1,45,38,914	93,37,706
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,88,224	1,89,330	1,63,297	1,58,632	1,05,057
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,46,22,948	1,46,77,540	1,31,99,544	1,46,97,546	94,42,763
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	3,32,299	3,68,948	3,17,127	3,34,071	3,07,409
TOTAL NET REVENUE	—	—	—	—	—	—	1,42,90,649	1,43,08,592	1,28,82,417	1,43,63,475	91,35,354
ORISSA—											
Salt imported (except from Bombay and Madras)	1—paid in Calcutta	419,455	319,629	266,785	261,478	163,741	4,19,455	3,19,629	2,66,785	3,26,847	2,04,676
Salt imported from Bombay	1—paid in Bombay	—	—	782	2,415	6,144	—	—	782	3,019	7,680
Salt imported from Madras	1—paid in Madras	925,708	750,538	892,625	899,635	868,414	9,25,708	7,50,538	8,92,625	11,24,544	10,85,517
TOTAL QUANTITY AND DUTY	—	1,345,163	1,070,167	1,160,192	1,163,528	1,038,290	13,45,163	10,70,167	11,60,192	14,54,410	12,97,873
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,313	1,471	1,256	263	53
TOTAL GROSS REVENUE	—	—	—	—	—	—	13,46,476	10,71,638	11,61,448	14,54,676	12,97,926
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	69,965	72,503	68,257	76,000	76,000
TOTAL NET REVENUE	—	—	—	—	—	—	12,76,511	9,99,135	10,93,191	13,78,676	12,21,926
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	1-8— & 1—	9,823,907	11,820,229	10,625,542	16,012,344	(b) 23,577,614 (c) 10,031,634 (d) 130,897	98,23,912	1,18,20,232	1,11,53,091	2,13,10,277	2,94,72,143
Share of the revenue at the Mandi Mines	—7-6, —6— —4-6, & —3—	94,357	77,055	103,771	113,339	(c) 133,801 (d) 509,185 (e) 554,667	11,795	9,632	13,266	16,049	20,453
Kohat Mines	1-8— and 1—	507,229	581,351	509,934	754,549	—	5,07,229	5,81,922	5,27,693	9,46,653	6,36,481
TOTAL QUANTITY AND DUTY	—	10,425,493	12,478,635	11,239,247	17,780,232	(b) 24,217,696 (c) 10,720,102	1,03,42,936	1,24,11,786	1,16,87,050	2,22,73,979	3,01,29,077
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	17,99,730	22,15,218	19,73,653	31,37,941	49,78,023
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,21,42,666	1,46,27,002	1,36,60,703	2,54,10,920	3,51,07,100
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	13,50,797	13,18,962	15,23,459	14,37,589	10,97,709
TOTAL NET REVENUE	—	—	—	—	—	—	1,07,91,869	1,33,08,100	1,21,37,244	2,39,73,331	3,40,09,391

(a) No information

(b) Represents quantity of salt for which duty was credited in the treasury including payments on which permits of removal have not yet issued

(c) Represents quantity of salt actually issued on which duty was paid

*No. 30.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years
1913-14 to 1917-18—continued*

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½ lb)					DUTY (in rupees)				
		1913-14	1914-15	1915-16	1916-17	1917-18	1913-14	1914-15	1915-16	1916-17	1917-18
SIND—	<i>R a p</i>										
Salt imported by Sea	{ 1—	2,004	1,027	1,825	1,763	1,330	2,004	1,627	1,858	2,204	1,663
Excised salt	{ 1—4	444,975	456,371	487,449	484,445	500,025	4,44,975	4,56,371	4,09,415	6,05,556	6,26,011
TOTAL QUANTITY AND DUTY	—	446,979	457,398	489,274	486,208	501,355	4,46,979	4,57,998	5,01,273	6,07,760	6,26,694
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	93,864	83,051	86,832	1,58,508	3,02,565
TOTAL GROSS REVENUE	—	—	—	—	—	—	5,40,843	5,41,049	5,88,105	7,66,268	9,29,259
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,54,836	1,82,511	1,78,492	2,32,437	2,68,738
TOTAL NET REVENUE	—	—	—	—	—	—	3,86,007	3,58,538	4,09,613	5,33,831	6,60,521
BOMBAY—											
Salt removed for export to all places [except Calcutta and Madras (including Foreign Malabar)] and salt imported by land and by sea	{ 1— 1—4	9,425,533	9,513,580	{ 8,712,139 1,348,310	9,467,570	9,306,359	94,25,533	95,13,580	1,03,97,527	1,18,34,474	1,10,32,949
Excise duty on Goa, Daman and Diu salt [except salt exported to Madras (including Foreign Malabar)]	—	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	9,425,533	9,513,580	10,060,449	9,467,570	9,306,359	94,25,533	95,13,580	1,03,97,527	1,18,34,474	1,16,32,949
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	10,54,353	11,02,348	13,99,279	13,33,550	12,37,709
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,04,79,886	1,06,15,928	1,17,96,806	1,31,68,024	1,28,70,658
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	20,37,474	20,63,469	19,79,402	21,05,541	20,83,909
TOTAL NET REVENUE	—	—	—	—	—	—	84,42,412	85,52,459	98,17,404	1,10,62,483	1,07,86,749
MADRAS—											
Manufactured salt sold by Government	1-8 — & 1	3,356,118	4,000,612	3,200,614	3,747,794	3,894,147	33,56,118	40,00,612	32,60,827	46,84,749	48,05,152
Excised salt	1-8 — & 1	6,840,332	6,537,472	5,958,059	6,051,970	6,724,122	68,40,332	65,37,472	60,94,077	86,80,965	84,17,684
Spontaneous salt sold by Government—Masulipatam Sub-division—Rates	2-8 —, 2— 1-8 — & 1	31,730	11,100	24,245	20,330	5,055	31,730	11,100	21,585	25,413	6,319
Salt imported by private traders, which paid duty in Madras	1-8 — & 1	4,598	5,090	3,149	4,633	1,765	4,598	5,090	3,149	5,791	2,206
Salt imported by private traders, which paid duty in Calcutta, Bombay, and Goa	{ 1-8 — } paid in & 2 — } Calcutta 1-8 — } paid in & 1 — } Bombay	1,283,824	1,399,206	1,536,247	1,400,010	1,268,582	12,83,824	13,99,206	15,36,247	17,50,013	15,56,727
	{ 2-8 — } paid in & 2 — } Goa	—	—	—	—	—	—	—	—	—	—
TOTAL	—	1,283,422	1,404,296	1,539,396	1,404,643	1,270,347	12,85,422	14,04,296	15,39,396	17,55,804	15,87,933
TOTAL QUANTITY AND DUTY	—	11,516,602	11,953,480	10,719,314	12,124,737	11,853,671	1,15,16,062	1,19,53,480	1,09,15,885	1,51,55,921	1,48,17,088
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	8,66,304	11,85,524	13,00,538	12,28,547	25,08,061
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,23,82,366	1,31,39,004	1,22,16,523	1,63,84,468	1,74,15,149
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(a) 32,95,704	(b) 32,48,853	(c) 34,28,782	(d) 35,96,536	(e) 36,46,365
TOTAL NET REVENUE	—	—	—	—	—	—	90,86,662	98,90,151	87,87,741	1,27,87,932	1,37,68,786
GRAND TOTAL—INDIA											
TOTAL QUANTITY AND DUTY	—	49,867,221	51,872,207	48,075,810	54,063,944	56,750,706	4,97,36,563	5,22,25,132	4,97,63,069	6,85,66,368	7,07,95,346
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	40,03,788	47,76,040	49,24,055	60,17,444	92,21,465
TOTAL GROSS REVENUE	—	—	—	—	—	—	5,37,40,351	5,70,01,172	5,46,87,124	7,45,83,812	8,00,16,814
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	73,31,035	78,22,245	75,56,124	78,86,265	81,86,058
TOTAL NET REVENUE	—	—	—	—	—	—	4,64,09,316	4,91,78,927	4,71,30,999	6,66,97,547	7,18,30,756

(a) Include Rs 27,415 debitable to Excise
 (b) " Rs 48,413 " "
 (c) " Rs 10,193 " "
 (d) " Rs 63,464 " "
 (e) " Rs 18,150 " "

No. 31.—QUANTITY of SALT (in maunds of 82½ lbs) SOLD in each PROVINCE, in each year from 1898-99 to 1917-18

INDIA

SALT WHICH PAID FULL DUTY												SALT WHICH PAID NO DUTY
	Burma	Assam (a)	Bengal (b)	Orissa (c)	NORTHERN INDIA			Sind	Bombay (d)	Madras (e)	Total British India, exclusive of Burma	Supplies to French and Portuguese Govern- ments, to Lucian States, to Amindivi Islands, and for fish curing, etc.
					Punjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)					
1898-99	1,256,757		10,424,307		2,890,831	4,974,899	51,250	277,401	6,861,913	8,378,535	33,859,136	504,817
1899-1900	1,224,205		10,772,858		2,969,274	4,467,130	50,115	283,281	6,767,343	8,605,509	33,915,510	508,438
1900-01	1,036,663		10,620,120		3,018,724	4,960,022	50,834	273,616	6,783,150	9,060,452	34,766,918	482,030
1901-02	1,186,084		10,958,475		3,056,620	4,377,228	48,116	278,579	6,611,840	8,984,823	34,816,681	614,510
1902-03	1,462,221		11,310,765		3,120,814	4,379,006	52,640	287,602	6,814,187	9,122,219	35,087,473	418,788
1903-04	1,208,639		11,284,664		3,311,551	4,829,543	54,386	287,666	6,647,425	9,930,133	36,345,368	510,086
1904-05	1,397,926		11,725,883		3,134,138	4,997,185	47,140	320,876	7,242,177	10,137,388	37,604,687	590,097
1905-06	1,417,041	1,952,763	10,057,648		3,438,342	5,522,626	54,018	344,925	7,770,728	9,911,281	39,052,331	446,202
1906-07	1,347,367	1,964,985	10,889,995		3,159,223	6,029,635	69,616	358,383	8,043,114	10,425,527	40,941,178	430,092
1907-08	1,515,199	2,072,665	10,869,013		3,711,418	5,886,214	67,514	400,032	8,727,938	10,893,905	42,628,699	513,799
1908-09	1,543,779	2,024,032	11,281,212		3,827,979	5,869,143	71,189	393,541	8,814,930	11,048,222	43,330,251	609,510
1909-10	1,765,649	1,742,232	11,685,092		3,882,565	5,629,558	61,407	402,250	8,827,334	10,991,806	43,122,240	491,130
1910-11	1,753,918	1,679,454	11,907,324		3,876,769	5,119,253	66,626	417,731	8,853,090	11,299,544	43,219,791	599,221
1911-12	1,821,872	60,535	13,481,205	1,126,179	4,168,628	5,556,865	61,731	468,702	9,475,722	11,408,313	45,805,870	510,478
1912-13	1,679,205	55,360	13,163,621	1,419,948	4,158,591	5,816,275	71,054	460,561	9,045,468	11,686,950	45,877,828	553,882
1913-14	1,772,750	41,983	13,616,073	1,345,163	4,126,552	6,215,697	83,244	445,809	9,425,533	11,516,602	46,816,456	762,079
1914-15	1,910,183	50,945	13,865,658	1,070,167	4,915,025	7,491,173	72,437	456,878	9,513,580	11,953,480	49,338,343	582,374
1915-16	1,459,946	29,815	12,304,167	1,160,192	4,676,599	6,472,172	90,476	488,244	10,060,449	10,719,314	46,001,428	626,551
1916-17	1,410,881	36,248	10,962,942	1,163,528	7,773,063	9,882,095	125,074	485,054	9,467,579	12,124,737	52,020,360	708,274
1917-18	2,363,161	11,551	8,470,382	1,038,299	7,840,000	16,257,598	120,098	831,742	9,306,359	11,853,671	55,779,700	832,599

(a) Includes Eastern Bengal from 1905-06 to 1910-11

(b) Excludes Eastern Bengal from 1905-06 to 1910-11, but includes Orissa up to 1910-11

(c) Figures up to 1910-11 included under Bengal

(d) Except salt exported to places in Bengal and the Madras Presidency

(e) Except salt exported by sea to places in Bengal and Burma

No. 32.—NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1898-99 to 1917-18

INDIA

	NORTHERN INDIA										TOTAL BRITISH INDIA, EXCLUSIVE OF BURMA
	Burma	Assam (a)	Bengal (b)	Punjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	Sind	Bombay	Madras		
1898-99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	6,13,571	2,16,38,360	1,82,42,260		8,32,57,121
1899-1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,32,844	2,00,05,930	1,66,36,290		7,97,68,275
1900-01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—39,920	6,09,832	2,10,71,419	1,65,51,540		8,17,17,911
1901-02	13,86,958		2,55,13,411	65,68,694	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,673		8,12,31,970
1902-03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—44,544	6,39,377	2,17,47,539	1,82,02,485		8,40,93,739
1903-04	14,35,000		2,13,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895		7,07,78,323
1904-05	15,94,696		2,18,30,175	54,22,416	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893		7,20,66,234
1905-06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,16,638		5,69,84,061
1906-07	16,89,097	19,26,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682		5,64,35,958
1907-08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—103,520	3,42,772	1,01,86,363	1,02,02,385		4,10,51,367
1908-09	18,44,010	14,51,355	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,28,616		4,05,11,844
1909-10	20,64,335	13,01,284	1,10,08,992	35,58,256	50,34,312	—1,01,409	2,98,561	1,07,45,874	92,59,861		4,09,13,551
1910-11	20,55,442	12,69,986	98,99,591	33,48,746	45,51,827	—94,960	3,17,728	1,02,69,593	91,94,910		3,87,84,381
1911-12	21,69,508	60,444	1,26,45,206	35,93,379	51,00,567	—89,902	3,65,417	1,11,99,123	90,31,110		4,19,05,233
1912-13	20,63,826	55,403	1,15,21,435	35,62,111	54,19,952	—88,227	3,60,218	1,02,80,556	93,77,523		4,04,99,141
1913-14	21,62,606	41,983	1,27,09,136	35,03,447	56,51,749	—80,451	3,56,009	1,07,21,711	96,90,557		4,25,99,141
1914-15	22,62,852	50,945	1,36,56,312	42,88,236	69,73,213	—84,271	3,58,538	1,23,16,825	1,02,84,859		4,78,44,680
1915-16	20,06,300	29,815	1,20,40,985	40,95,145	62,42,849	—88,304	4,17,130	1,14,18,450	9,99,206		4,41,64,286
1916-17	26,50,819	45,300	1,30,69,317	90,23,708	1,19,19,603	—20,311	6,63,736	1,49,65,809	110,79,496		6,07,51,750
1917-18	28,98,034	14,439	1,06,09,133	87,98,015	1,97,51,741	—9,939	14,98,827	1,34,71,280	1,43,55,542		6,84,89,028

NOTE.—This table states the duty actually collected in each province, whether the salt was consumed there or not

(a) Includes Eastern Bengal from 1905-06 to 1910-11

(b) Excludes Eastern Bengal from 1905-06 to 1910-11

No. 33.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1917-18

INDIA

NORTHERN INDIA										SIND					BOMBAY		MADRAS	
BURMA-BENGAL		PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTER-SAL BRANCH	SELLING PRICE					BOMBAY		MADRAS			
Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty					Duty	Selling Price	Duty	Selling Price		
R a	R a	R a	Annas	R a	R a	Annas	R a	R a	Maury-pur	Saran	Dilyar	Maury-pur	Punjab	R a	Annas	R a	Annas	
1837-38	3 4													8		12		
1838-39	3 4													8		12		
1839-40	3 4													8		12		
1840-41	3 4													8		12		
1841-42	3 4													8		12		
1842-43	3 4													8		12		
1843-44	3 4													8		12		
1844-45	3 4													8		12		
1845-46	3 —													12		14		
1846-47	3 —													12		14		
1847-48	2 12													12		14		
1848-49	2 12													12		14		
1849-50	2 8	2 —												12		14		
1850-51	2 8	2 —												12		14		
1851-52	2 8	2 —												12		14		
1852-53	2 8	2 —												12		14		
1853-54	2 8	2 —												12		14		
1854-55	2 8	2 —												12		14		
1855-56	2 8	2 —												12		14		
1856-57	2 8	2 —												12		14		
1857-58	2 8	2 —												12		14		
1858-59	2 8	2 —												12		14		
1859-60	2 8	2 —												1 —		14		
1860-61	3 —	2 2												1 —		1 —		
1861-62	3 4	3 —												1 4		1 4		
1862-63	3 4	3 —												1 4		1 6		
1863-64	3 4	3 —												1 4		1 6		
1864-65	3 4	3 —						3 —						1 8		1 6		
1865-66	3 4	3 —						3 —						1 8		1 9		
1866-67	3 4	3 —						3 —						1 8		1 9		
1867-68	3 4	3 —						3 —						1 8		1 9		
1868-69	3 4	3 —						3 —						1 8		1 9		
1869-70	3 4	3 —						3 —						1 13		1 13		
1870-71	3 4	3 —	1 —		3 —	10		3 —						1 13		1 13		
1871-72	3 4	3 —	1 —		3 —	6 to 15		3 —						1 13		1 13		
1872-73	3 4	3 —	1 —		3 —	5 to 10 1/2		3 —						1 13		1 13		
1873-74	3 4	3 —	1 —		3 —	4 to 16		3 —						1 13		1 13		
1874-75	3 4	3 —	1 —		3 —	4 to 15		3 —						1 13		1 13		

Previous to 7th July, 1883, the rate of duty was two, three, or four annas a maund

Previous to January, 1878, the rate was eight annas a maund

No information

2

No. 33.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED) in SALT in addition to the DUTY in each PROVINCE, in each year from 1837-38 to 1917-18—continued
INDIA

	NORTHERN INDIA										SIND										BOMBAY		MADRAS		
	BURMA	ASSAM	BENGAL	ORISSA	PUNJAB MINES		TRANS- INDUS (KORAT)	RAJPUTANA SOURCES		INTER- NATL BRANCH	Duty	SELLING PRICE										Duty	Selling Price	Duty	Selling Price
	Duty	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maury- pur	Seran	Dilyar	Hydru- bad	Karachi	Maury- pur Salt	Punjab Salt	Sukkur	Duty	Selling Price	Duty	Selling Price		
1873-74	A a	R a	K a	R a	K a	A p	R a	K a	Annas	K a	K a	A p	A p	A p	A p	A p	Annas	A p	A p	Duty	Selling Price	K a	A p		
1874-75			3 4		3 1	—		3 1	7 to 18	3 1	..	..	..	..	..	..	..	..	..	..	1 13	..	1 13	(b) 6
1875-76			3 4		3 1	—		3 1	6 to 16	3 1	..	..	..	..	..	..	..	..	..	..	1 13	..	1 13	(b) 6
1876-77			3 4	3 2	2 12	1 —		3 12	5 1/2 to 18	3 12	2 8	1 3	..	..	..	..	..	..	..	..	2 8	..	2 8	(c) 3
1877-78			3 2	2 12	2 12	1 —		3 12	5 1/2 to 18	3 12	2 8	1 3	..	..	..	..	..	..	..	..	2 8	..	2 8	(c) 3
1878-79			3 2	2 12	2 12	1 —		3 12	5 1/2 to 18	3 12	2 8	1 3	..	..	..	..	..	..	..	..	2 8	..	2 8	(c) 3
1879-80			2 14	2 8	2 8	1 —		2 8	3 to 24	2 8	2 8	1 3	..	..	..	..	..	..	..	..	2 8	..	2 8	(c) 3
1880-81			2 14	2 8	2 8	1 —		2 8	2 1/2 to 15	2 8	2 8	2 3	—	6	..	..	..	..	..	..	2 8	2 —	2 8	(c) 3
1881-82			2 14	2 8	2 8	1 —		2 8	2 to 13 1/2	2 8	2 8	2 3	—	6	..	..	..	..	..	..	2 8	2 —	2 8	(c) 3
1882-83			2 14	2 8	2 8	1 —		2 8	2 to 14 1/2	2 8	2 8	2 3	—	6	6	..	..	..	..	..	2 8	2 3	2 8	(c) 3
1883-84			2 14	2 8	2 8	1 —		2 8	3 to 9 1/2	2 8	2 8	2 3	—	6	6	..	..	..	..	..	2 8	2 3	2 8	(c) 3
1884-85			2 14	2 8	2 8	1 —		2 8	1 1/2 to 12 1/2	2 8	2 8	1 6	—	6	6	10	..	..	..	..	2 8	2 7	2 8	(c) 3
1885-86			2 14	2 8	2 8	1 —		2 8	1 1/2 to 8	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1886-87			2 14	2 8	2 8	1 —		2 8	1 1/2 to 8	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1887-88			2 14	2 8	2 8	1 —		2 8	1 1/2 to 7	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1888-89			2 14	2 8	2 8	1 —		2 8	1 1/2 to 7 1/2	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1889-90			2 14	2 8	2 8	1 —		2 8	1 1/2 to 7 1/2	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1890-91			2 14	2 8	2 8	1 —		2 8	1 1/2 to 4 1/2	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1891-92			2 14	2 8	2 8	1 —		2 8	1 1/2 to 3	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1892-93			2 14	2 8	2 8	1 —		2 8	1 to 3	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1893-94			2 14	2 8	2 8	1 —		2 8	1 to 8	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1894-95			2 14	2 8	2 8	1 —		2 8	1 to 8	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1895-96			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1896-97			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1897-98			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1898-99			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1899-1900			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1900-01			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1901-02			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1902-03			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1903-04			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1904-05			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1905-06			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1906-07			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1907-08			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1908-09			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1909-10			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1910-11			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1911-12			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1912-13			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1913-14			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1914-15			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1915-16			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1916-17			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	
1917-18			2 14	2 8	2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	—	9	6 3	10	10 6	2 —	2 8	..	2 8	2 8	2 8	(c) 3	

(a) Per Lahori maund of 102½ lb up to 15th March, 1905

(b) Special rates charged at Ganjam and Ichapur (Sura) from 1874 to 1878

(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt

(d) Duty on imported salt

(e) Duty on salt in districts where the system of direct taxation is in force

(f) The price of salt at Khewarah was one anna and one pie, of the other mines in Cis-Indus Division 10 pies a maund up to 31st January 1912, after which it was sold at one anna and one pie from Khewarah and one anna per maund from other mines. From 1st April, 1912, the price of salt throughout the Cis-Indus and Kutch Division was 1 anna and 2 pies per maund. From 1st November 1914 the price of salt was raised to 1 anna and 6 pies per maund

(g) The rates exceeded 3 annas at certain factories as a result of the sale of salt by auction.

(h) There were also other rates varying with the quality of the salt and with reference to the auction sales. The prices ranged from 2 annas and 1 pie to Rs. 1-10 per maund in 1916-17 and to Rs. 2-8 in 1917-18

(i) Dilyar salt cleared from deposits A. P.
Ditto ditto 7
Ditto ditto from Sukkur salt depot 14 3

No. 34.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED or MANUFACTURED, in each year from 1898-99 to 1917-18

BENGAL

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports (b)	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	GRAND TOTAL
1898-99	6,276,968	508,510	..	885,076	1,553,262	489,839	557,473	79,434	10,350,562	10,350,562
1899-1900	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,971	31,044	10,780,590	10,780,590
1900-01	4,593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	840	8,932,305	8,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	762,572	11,992	13,388,886	13,388,886
1902-03	5,232,650	900,195	..	1,254,513	2,229,560	400,182	598,165	..	10,615,265	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	446,624	11,169,890	11,169,890
1904-05	5,918,009	1,408,090	30,800	1,708,318	2,331,462	182,588	570,830	72,704	12,182,801	12,182,801
1905-06	4,557,293	734,928	767,032	2,106,185	2,085,844	432,223	728,988	29,999	11,502,492	11,502,492
1906-07	5,086,085	1,181,697	1,556,235	1,525,158	980,212	745,922	633,939	2,563	12,260,411	12,260,411
1907-08	4,814,125	1,476,534	1,999,808	2,049,731	2,177,532	1,018,618	968,461	7,764	14,502,573	14,502,573
1908-09	4,707,921	814,684	3,291,346	2,199,256	2,488,270	487,836	884,967	..	14,874,280	14,874,280
1909-10	3,768,826	857,229	2,966,308	1,587,713	1,147,211	1,270,360	886,214	4,000	12,487,861	12,487,861
1910-11	4,306,259	741,079	1,691,031	1,432,511	1,446,802	1,816,346	879,753	..	12,315,781	12,315,781
1911-12	4,974,356	1,040,644	1,878,283	1,915,294	1,634,379	2,042,315	831,784	..	14,317,055	14,317,055
1912-13	3,979,219	850,432	1,857,716	3,407,760	897,582	2,709,556	934,430	32,611	14,669,306	14,669,306
1913-14(b)	3,251,373	790,446	2,202,709	2,820,388	3,374,837	2,230,686	933,017	..	15,608,456	15,608,456
1914-15(b)	2,148,520	466,347	882,413	4,033,560	1,660,681	1,638,151	875,790	261,042	11,966,504	11,966,504
1915-16(b)	3,261,241	8,060	2,670,163	2,113,275	1,654,875	3,741,874	425,319	317,103	14,191,910	14,191,910
1916-17(b)	2,432,058	..	1,512,344	2,211,654	1,035,814	2,694,806	360,797	380,931	10,628,404	10,628,404
1917-18(b)	349,192	..	900,180	2,840,266	1,202,075	3,109,467	28,961	142,001	8,572,142	8,572,142

NOTE.—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the seaborne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(a) Massawah salt which was formerly shown under heading "From other countries," is shown under heading "From Red Sea Ports" from 1913-14
(b) Includes figures for Chittagong Port

No. 35.—QUANTITY (in maunds of 82½lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1898-99 to 1917-18

BENGAL

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty Rs	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT		TOTAL			
		Imported by Sea	Made in excise works				
					Rs	Rs	Rs a p
1898-99 . .	63,755	10,360,552	..	10,424,307	2,51,34,950	66·71	2 8 -
1899-1900 . .	62,616	10,710,242	..	10,772,858	2,58,05,843	62·31	2 8 -
1900-01 . .	84,687	10,535,433	..	10,620,120	2,54,46,185	70·19	2 8 —
1901-02 . .	225,116	10,733,359	..	10,958,475	2,60,33,974	69·71	2 8 —
1902-03 . .	50,350	11,260,355	..	11,310,705	2,68,05,913	56·24	{ 2 8 — 2 — —
1903-04 . .	..	11,284,664	..	11,284,664	2,18,11,834	53·71	2 — —
1904-05 . .	..	11,725,883	..	11,725,883	2,23,72,330	48·63	{ 2 — — 1 8 —
1905-06 . .	..	12,010,411	..	12,010,411	1,83,03,466	50·73	1 8 —
1906-07 . .	..	12,854,980	..	12,854,980	1,89,83,069	48·63	{ 1 8 — 1 0 —
1907-08 . .	..	12,941,678	..	12,941,678	1,28,61,654	54·44	1 0 —
1908-09 . .	..	13,305,244	..	13,305,244	1,32,70,337	50·01	1 0 —
1909-10 . .	..	13,427,318	..	13,427,318	1,32,02,076	37·7	1 0 —
1910-11 . .	..	13,586,778	..	13,586,778	1,19,09,845	45·7	1 0 —
1911-12 . .	..	13,484,205	..	13,484,205	1,29,70,227	64·47	1 0 —
1912-13 . .	..	13,163,621	..	13,163,621	1,18,85,280	62·2	1 0 —
1913-14 . .	..	13,616,073	..	13,616,072	1,30,41,435	54·4	1 0 —
1914-15 . .	..	13,865,658	..	13,865,658	1,40,25,260	7·3	1 0 —
1915-16 . .	..	12,304,167	..	12,304,167	1,23,67,112	142·54	{ 1 0 — 1 4 —
1916-17 . .	..	10,962,942	..	10,962,942	1,34,04,794	145·58	1 4 —
1917-18 . .	..	8,303,724	..	8,303,724	1,09,16,542	273·39	1 4 —

SALT

No. 36.—QUANTITY (in maunds of 82½lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER, and QUANTITY PASSED FREE of DUTY, in each year from 1898-99 to 1917-18

BENGAL

	By Eastern Bengal and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1898-99	1,997,363	3,286,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,903	3,740,840	3,299,353	9,538,156	..
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	..
1904-05	3,063,455	3,420,780	3,236,308	9,750,543	..
1905-06	3,996,550	2,836,010	3,076,302	9,908,862	..
1906-07	1,230,062		2,489,674	8,922,877	..
1907-08	6,433,203		2,271,829	9,096,238	..
1908-09	6,824,409		2,214,408	8,969,540	..
1909-10	6,755,132		2,135,457	8,726,538	..
1910-11	6,591,081		2,336,893	8,946,210	..
1911-12(a)	6,609,317		2,640,417	10,144,499	..
1912-13(a)	7,504,082		2,586,980	10,552,244	..
1913-14(a)	8,251,534		2,566,666	10,818,200	..
1914-15 (a)	8,331,478		1,890,172	10,221,650	..
1915-16 (a)	7,617,933		1,785,257	9,403,190	..
1916-17(a)	6,108,671		2,690,081	8,798,752	..
1917-18 (a)	3,728,356		3,954,945	7,683,301	..

NOTE.—Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April, 1906 figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead, the despatch of salt by rail and boats from the Sulea and Kidderpur golas is shown from the year 1906-07

(a) Includes exports from Chittagong

No. 37.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED, in each year from 1911-12 to 1917-18

ORISSA

	From Calcutta by water	From Madras by rail	From Bombay by rail	Total Imports
1911-12	128,500	747,923	..	876,423
1912-13	118,980	1,062,858	56	1,181,894
1913-14	108,000	925,708	..	1,033,708
1914-15	81,986	750,538	..	832,524
1915-16	36,000	892,625	782	929,407
1916-17	6,000	890,635	2,415	908,050
1917-18	35,520	868,414	6,144	910,078

NOTE.—Salt is not manufactured in Orissa

No. 38.—QUANTITY (in maunds of 82½lb) of SALT SOLD for HOME and INLAND CONSUMPTION, and RATE OF DUTY, in each year from 1911-12 to 1917-18

ORISSA

	Sales of Salt				Rate of duty per maund
	Private Salt imported by Sea	Government Salt brought from Madras	Government Salt brought from Bombay	Total	
1911-12	122,050	747,923	..	869,973	Rs 1 0
1912-13	120,662	1,062,858	56	1,183,576	1 5
1913-14	100,038	925,708	..	1,025,746	1 0
1914-15	92,096	750,538	..	842,634	1 0
1915-16	34,846	892,625	782	928,253	1 0
1916-17	5,002	899,635	2,415	907,952	1 4
1917-18	35,520	868,414	6,144	910,078	1 4

No. 39.—QUANTITY (in maunds of 82½lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to INDIAN STATES, in each year from 1898-99 to 1917-18

NORTHERN INDIA

	Rates of duty	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL OF DUTY PAID SALT	Salt passed free of duty to Indian States
	R a.					
1898-99	2 8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2 8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2 8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2 8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	{ 2 8 } 2 —	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2 —	3,311,551	4,829,542	54,386	8,195,480	170,074
1904-05	{ 2 8 } { 1 8 } (a)	3,134,138	4,907,185	47,140	8,178,463	231,566
1905-06	1 8	3,438,342	5,522,626	54,018	9,014,986	176,501
1906-07	1 — (b)	3,159,923	6,029,635	69,616	9,259,174	116,778
1907-08	1 —	3,711,418	5,886,214	67,514	9,665,146	166,211
1908-09	1 —	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1 —	3,882,565	5,529,558	61,407	9,473,530	170,113
1910-11	1 —	3,876,769	5,119,253	66,626	9,062,648	191,045
1911-12	1 —	4,168,628	5,556,865	61,731	9,787,224	127,830
1912-13	1 —	4,158,590	5,816,275	71,054	10,045,919	186,557
1913-14	1 —	4,126,552	6,215,697	83,244	10,425,493	176,129
1914-15	1 —	4,915,025	7,491,173	72,437	12,478,638	230,375
1915-16	{ 1 8 } { 1 4 } (c)	4,676,599	6,472,172	90,476	11,239,247	192,472
1916-17	1 4	7,773,063	9,882,095	125,074	17,780,232	230,598
1917-18	1 4	7,840,000	16,257,568	120,098	24,217,696	251,003

(a) Duty reduced from the 20th March, 1905

(b) " " " " 20th March, 1907

(c) " raised " " 2nd March, 1916

No. 40.—DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1898-99 to 1917-18

NORTHERN INDIA

	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,626
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,986	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,558
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,087	96,87,887	98,319	1,55,68,743
1905-06	50,32,727	82,55,483	81,038	1,33,69,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,887	55,29,557	61,426	93,84,870
1910-11	37,92,161	51,19,253	66,641	89,78,055
1911-12	46,72,308	55,56,865	61,744	1,03,90,917
1912-13	40,77,184	58,16,275	71,066	99,64,525
1913-14	40,43,990	62,15,667	83,249	1,03,42,936
1914-15	48,48,172	74,91,173	72,441	1,24,11,786
1915-16	47,00,094	68,03,729	93,227	1,16,87,060
1916-17	97,43,117	1,23,73,509	1,56,353	2,22,73,979
1917-18	96,56,948	2,08,21,998	1,50,121	3,01,29,077

No. 41.—QUANTITY (in maunds of 82½lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1898-99 to 1917-18

BOMBAY

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)						QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	Supplied to other Government, Indian States, and for other purposes within the Presidency	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue	
		MANUFACTURED			IMPORTED									
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL							Total quantity which paid duty
R	a								R	R	R			
1898-99	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,670	15,27,500	1,69,23,170	
1899-1900	2 8	2,791,535	3,746,696	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,380	
1900-01	2 8	2,575,826	3,897,555	6,473,381	8,792	300,976	309,769	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068	
1901-02	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392	
1902-03	{ 2 8 2 — }	2,382,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459	
1903-04	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365	
1904-05	{ 2 — 1 8 }	2,645,588	4,299,537	6,945,125	16,673	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978	
1905-06	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239	
1906-07	{ 1 8 1 — }	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212	
1907-08	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533	
1908-09	1 —	2,709,995	5,729,362	8,439,357	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464	
1909-10	1 —	2,746,208	5,663,999	8,409,307	15,354	402,673	418,027	8,827,334	67,091	8,895,025	97,41,206	18,65,226	78,75,980	
1910-11	1 —	2,962,448	5,513,209	8,475,657	17,906	355,437	377,433	8,853,090	118,082	8,971,172	97,55,213	19,98,278	77,56,935	
1911-12	1 —	3,188,079	5,925,602	9,113,678	16,677	345,393	362,070	9,475,748	87,443	9,563,191	1,04,84,323	21,16,578	83,67,745	
1912-13	1 —	3,005,934	5,506,471	8,592,405	17,533	335,533	353,033	9,045,465	78,891	9,124,360	99,91,627	21,34,507	78,57,120	
1913-14	1 —	3,252,494	5,818,032	9,070,526	13,176	341,831	355,007	9,425,533	79,445	9,504,978	1,04,79,586	20,37,474	84,42,412	
1914-15	1 —	3,331,125	5,770,747	9,161,872	11,748	339,960	351,708	9,513,580	69,339	9,582,919	1,06,15,928	20,63,469	85,52,459	
1915-16	{ 1 — 1 — 4 }	3,302,452	6,192,599	9,495,051	12,347	553,051	565,398	10,060,449	87,779	10,148,228	1,17,96,906	19,79,402	98,17,404	
1916-17	1 — 4	2,883,416	6,179,344	9,062,760	12,808	392,011	404,819	9,467,579	79,053	9,546,632	1,31,68,024	21,58,541	1,10,09,483	
1917-18	1 4	2,752,667	6,194,751	8,947,418	10,392	348,549	358,941	9,306,355	85,647	9,392,006	1,28,70,658	20,83,909	1,07,86,749	

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 37 and 47

(b) Include miscellaneous salt collections

No. 42.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY, in each year from 1898-99 to 1917-18

BOMBAY

		IMPORTED BY SEA			IMPORTED BY LAND			GRAND TOTAL
		Portuguese India: Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Kathiawar	Other places	
1898-99	1	7,848		7,849	259,978	..	11	267,838
1899-1900	1	8,829		8,830	220,265	..	17	229,112
1900-01	1	8,792		8,793	300,962	..	14	309,769
1901-02	2	10,139		10,141	243,831	..	15	243,846
1902-03	1	7,904		7,905	264,896	..	14	264,910
1903-04	2	13,558		13,560	267,280	..	15	267,295
1904-05	..	16,676		16,676	280,358	..	18	280,376
1905-06	..	21,327		21,327	283,081	..	19	283,100
1906-07	..	27,505		27,505	312,007	..	19	312,026
1907-08	..	22,950		22,950	364,843	..	18	364,861
1908-09	..	20,551		20,551	355,305	..	17	355,322
1909-10	..	15,354		15,354	402,651	..	22	402,673
1910-11	..	17,996		17,996	359,418	..	19	359,437
1911-12	..	16,677		16,677	345,367	..	26	345,393
1912-13	..	17,530		17,530	335,514	..	19	335,533
1913-14	..	13,176		13,176	341,811	..	20	341,831
1914-15	1	11,748		11,748	339,944	..	16	339,960
1915-16	1	12,846		12,847	553,035	..	16	553,051
1916-17	1	12,807		12,808	391,997	..	14	392,011
1917-18	1 4	10,391½		10,392	348,538	..	11	348,549

No. 43.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1898-99 to 1917-18

SIND

	Imported	Manufactured	TOTAL	DELIVERED FOR CONSUMPTION			Total proceeds realised	Charges of collection	Net revenue	Issues to salting stations free of duty
				Home	Inland	TOTAL				
							₹	₹	₹	
1898-99	9,010	300,674	309,684	265,340	3,696	269,036	7,52,850	1,39,329	6,13,521	645
1899-1900	9,413	318,609	328,022	271,593	3,052	274,645	7,65,253	1,32,409	6,32,844	777
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832	945
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436	720
1902-03	12,152	291,699	303,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377	1,205
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004	970
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174	1,764
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117	2,510
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155	3,131
1907-08	13,951	400,785	414,736	385,251	2,286	387,537	4,86,592	1,43,820	3,42,772	1,456
1908-09	21,167	434,862	456,029	373,892	..	373,892	4,79,031	1,72,859	3,06,172	1,515
1909-10	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581	1,431
1910-11	25,996	435,298	461,294	392,049	..	392,049	4,06,902	1,79,174	3,17,723	1,214
1911-12	34,129	518,035	552,164	431,199	..	431,199	5,43,748	1,78,331	3,65,417	1,626
1912-13	31,004	450,786	481,790	430,921	..	430,921	5,45,952	1,85,734	3,60,218	1,364
1913-14	26,778	396,096	422,874	420,201	..	420,201	5,40,845	1,84,836	3,56,009	1,170
1914-15	35,880	385,798	421,678	422,118	..	422,118	5,41,049	1,82,511	3,58,538	1,120
1915-16	40,496	495,640	536,136	448,778	..	448,778	5,95,612	1,78,492	4,17,120	1,030
1916-17	37,800	483,966	521,766	448,408	..	448,408	8,96,173	2,32,437	6,63,736	1,154
1917-18	26,581	949,603	976,184	501,355	..	501,355	17,67,565	2,68,738	14,98,827	545

NOTE.—The figures of Salt consumption for the years 1898-99 to 1916-17 take into account only salt manufactured locally and are exclusive of the imported salt. The consumption figure for 1917-18 is inclusive of the imported salt.

No. 44.—QUANTITY (in maunds of 82½lb) of SALT MANUFACTURED and IMPORTED, in each year from 1898-99 to 1917-18

MADRAS

	MANUFACTURED			IMPORTED : from Bombay, Goa, and other places	GRAND TOTAL
	By Government	Under excise licenses	TOTAL		
1898-99	1,224,213	5,716,199	6,940,412	1,176,560	8,116,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,666,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770
1910-11	4,812,500	7,588,312	12,400,812	1,350,905	13,751,717
1911-12	4,734,184	6,814,036	11,548,370	1,385,993	12,934,363
1912-13	4,849,155	8,062,964	12,912,119	1,379,524	14,291,643
1913-14	3,123,165	6,419,610	9,535,775	1,288,422	10,824,197
1914-15	2,465,010	5,633,985	8,098,995	1,404,236	9,503,231
1915-16	3,681,944	5,851,488	9,533,432	1,539,396	11,072,828
1916-17	5,053,813	8,011,800	13,065,613	1,401,943	14,467,556
1917-18	4,309,438	6,685,906	10,995,344	1,270,347	12,265,691

SALT

No. 45.—QUANTITY (in maunds of 82½ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1898-99 to 1917-18

MADRAS

	SOLD FOR HOME AND INLAND CONSUMPTION				PROCEEDS REALISED	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt	Monopoly price per maund
	Government salt	Imported	Made under excise licenses	TOTAL				
					₹	Annas	₹ a	₹ a p
1898-99	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9-25	2 8	{ 2 10— 2 11— 2 11 6
1899-1900	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9-23	2 8	{ 2 10— 2 11—
1900-01	2,927,985	1,136,360	4,096,107	9,060,462	1,83,53,995	9-38	2 8	{ 2 10— 2 11—
1901-02	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10-4	2 8	{ 2 10— 2 11—
1902-03	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10-4	{ 2 8 2 —	{ 2 11— 2 10— 2 3— 2 2—
1903-04	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11-35	2 —	{ 2 3— 2 2—
1904-05	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8-70	{ 2 — 1 8	{ 2 3— 2 2— 1 11— 1 10—
1905-06	2,726,015	1,066,093	6,119,173	9,911,231	1,55,59,523	8-72	1 8	{ 1 11— 1 10—
1906-07	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8-17	{ 1 8 1 —	{ 1 11— 1 10— 1 3— 1 2—
1907-08	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8-08	1 —	{ 1 3— 1 2—
1908-09	3,741,063	1,182,477	6,123,779	11,048,222	1,03,74,668	8-17	1 —	{ 1 3— 1 2—
1909-10	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8-23	1 —	{ 1 3— 1 2—
1910-11	3,578,676	1,350,905	6,369,063	11,290,544	1,05,82,514	8-27	1 —	{ 1 3— 1 2—
1911-12	3,661,946	1,385,903	6,360,362	11,408,303	1,04,77,272	8-32	1 —	{ 1 3— 1 2—
1912-13	3,431,667	1,379,524	6,825,739	11,686,950	1,08,09,545	8-26	1 —	{ 1 3— 1 2—
1913-14	3,387,848	1,288,422	6,840,332	11,516,602	1,09,20,170	8-10	1 —	{ 1 3— 1 2—
1914-15	4,011,712	1,404,296	6,537,472	11,953,480	1,14,87,129	8-11	1 —	{ 1 3— 1 2—
1915-16	3,221,859	1,539,396	5,958,059	10,719,314	1,13,66,735	7-84	1 4	{ 1 3— 1 2— 1 7— 1 6—
1916-17	3,768,124	1,404,643	6,951,970	12,124,737	1,25,81,404	5 13	1 4	{ 1 7— 1 6—
1917-18	3,859,202	1,270,347	6,724,122	11,853,671	1,58,75,973	4-91	1 4	{ 1 7— 1 6—

No. 46.—QUANTITY of SALT (in maunds 82½ lb), SUPPLIED FREE of DUTY, in each year from 1898-99 to 1917-18

MADRAS

	To French Government	For fish curing	For other purposes	TOTAL
1898-99	54,577	138,655	..	193,232
1899-1900	44,224	191,985	1,600	237,809
1900-01	54,070	202,239	600	256,909
1901-02	57,576	248,876	1,800	308,252
1902-03	56,102	180,865	800	237,767
1903-04	60,838	192,726	(a) 7,602	261,166
1904-05	61,474	199,833	(b) 3,600	264,907
1905-06	61,730	157,865	(c) 5,700	225,295
1906-07	73,238	150,823	(d) 8,860	232,921
1907-08	57,616	205,275	(e) 6,400	269,291
1908-09	80,470	197,135	2,540	280,145
1909-10	61,882	179,914	10,108	251,904
1910-11	62,114	222,075	4,691	288,880
1911-12	84,787	203,836	4,956	293,579
1912-13	64,000	214,815	8,254	287,069
1913-14	60,984	181,391	(f) 262,960	505,335
1914-15	61,718	159,025	(g) 60,797	281,540
1915-16	81,280	151,298	(h) 112,692	345,270
1916-17	73,316	210,459	(i) 113,694	397,469
1917-18	70,874	245,276	279,254	595,404

(a) Includes 3,000 mds. sent to the Travancore State

(b) " 2,400 " " " "

(c) " 3,600 " " " "

(d) " 6,000 " " " "

(e) " 4,000 " " " "

(f) " 252,302 " " " "

(g) " 47,699 " " " "

(h) " 100,000 " " " "

(i) " 63,200 " " " "

and 39,682 mds. to the Cochin State

No. 47.—QUANTITY (in maunds of 82½ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1898-99 to 1917-18

MADRAS

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		R	R	R
1898-99	7,844,005	1,99,84,139	17,41,870	1,82,42,260
1899-1900	8,182,865	1,86,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,54,898	20,50,513	1,02,04,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,204,089	1,06,73,640	14,03,679	92,69,961
1910-11	10,359,939	1,07,48,794	16,69,400	91,94,910
1911-12	10,441,751	1,11,65,670	17,17,595	90,31,199
1912-13	10,725,958	1,10,73,645	16,96,122	93,77,523
1913-14	10,762,857	1,11,65,670	14,75,113	96,90,557
1914-15	11,213,387	1,17,06,297	14,21,438	1,02,84,859
1915-16	9,990,912	1,15,78,575	15,79,369	99,99,206
1916-17	11,644,677	1,28,65,839	17,86,343	1,10,79,496
1917-18	11,240,328	1,61,98,441	18,42,899	1,43,55,542

STAMPS

[FOR TABLES, SEE PAGES 189 TO 207]

Classes of
Stamps

The stamp revenue is derived from two great classes of stamps (1) judicial or court-fee stamps, and (2) non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870, and non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation. The immediate control of the stamp revenue is vested in local Governments, subject to the general supervision of the Government of India. The revenue derived from stamps is shared between the Imperial and the Provincial Governments.

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. The various classes of stamps with their values are:—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	10 "
Special adhesive stamps	1,000 "
Hundi stamped paper	15 "
Impressed non-judicial stamps	1,000 "
Adhesive court-fee stamps	1 anna 6 "
Impressed " "	10 rupees 1,000 "
Stamps for copies	2 annas 2 "

Revenue

The revenue from stamps has increased steadily, as will be seen from the figures below:—

	Judicial R	Non-Judicial R	TOTAL R
Annual average 1878-79 to 1882-83	2,20,39,898	1,05,76,996	3,26,16,894
" " 1883-84 to 1887-88	2,53,38,468	1,14,60,348	3,67,98,816
" " 1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
" " 1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
" " 1898-99 to 1902-03	3,46,36,250	1,54,23,172	5,00,59,422
" " 1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
" " 1908-09 to 1912-13	4,96,27,909	2,46,53,342	7,42,81,251
" " 1913-14 to 1917-18	5,77,61,268	2,88,71,198	8,66,32,466
In the year 1913-14	5,45,13,263	2,96,82,225	8,41,95,488
" " 1914-15	5,44,17,197	2,56,72,935	8,00,90,432
" " 1915-16	5,84,09,923	2,78,09,402	8,62,19,325
" " 1916-17	6,11,10,061	3,07,10,928	9,19,00,989
" " 1917-18	6,02,75,896	3,04,80,501	9,07,56,397

STAMPS*

No. 48.—RECEIPTS AND CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				NET RECEIPTS	Cost of general supervision†	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99	3,34,23,250	1,45,06,890	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,100	1,25,440	7,72,550
1899-1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,81,622
1900-01	3,42,35,253	1,56,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,90,884
1901-02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902-03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,81,258
1903-04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904-05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905-06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,997	85,836	8,68,439
1906-07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907-08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,07,641	1,22,518	8,10,018
1908-09	4,54,17,902	2,30,69,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	1,34,873	8,42,759
1909-10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,75,339	6,92,59,874	65,067	8,27,758
1910-11	5,13,78,846	2,42,08,923	7,56,47,769	11,56,330	8,13,610	1,54,925	21,24,855	7,35,22,914	64,161	8,32,297
1911-12	5,05,76,876	2,52,85,661	7,58,62,537	12,36,574	9,30,080	1,35,821	23,02,475	7,35,60,062	71,428	8,56,273
1912-13	5,23,03,804	2,77,79,391	8,00,83,195	12,79,572	10,06,773	1,46,682	24,33,027	7,76,50,168	71,202	9,40,206
1913-14	5,45,13,263	2,96,82,225	8,41,95,488	14,13,156	9,52,531	1,40,717	25,06,404	8,16,89,084	69,949	8,72,221
1914-15	5,44,17,197	2,56,72,935	8,00,90,132	13,39,012	10,52,578	1,49,111	25,40,701	7,75,49,431	73,647	7,15,764
1915-16	5,84,09,923	2,78,09,402	8,62,19,325	14,24,007	9,39,391	1,63,533	25,27,591	8,36,91,734	71,811	5,31,893
1916-17	6,11,90,061	3,07,10,923	9,19,00,989	15,02,646	9,45,500	1,37,556	25,85,802	8,93,15,187	73,796	5,87,356
1917-18	6,02,75,896	3,04,80,501	9,07,56,397	14,49,451	9,88,624	1,89,028	26,27,103	8,81,29,294	1,17,719	6,94,993

No. 49.—DETAILS OF RECEIPTS AND CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office Calcutta, Bombay, Madras, Karachi and Rangoon(a)
	Sale of court-fee stamps	Sale of Stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	3,14,10,960	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	33,740	7,26,230	2,71,770
1899-1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705	7,78,972	2,65,539
1900-01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,986	7,04,716	2,56,757
1901-02	3,35,97,463	17,74,506	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,704
1902-03	3,35,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903-04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904-05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905-06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906-07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907-08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908-09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076	9,74,472	3,36,862
1909-10	4,56,64,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,75,340	56,668	9,35,586	3,76,493
1910-11	4,85,55,904	22,32,216	5,79,125	11,601	5,13,78,846	4,13,410	5,11,169	60,357	9,84,936	3,78,098
1911-12	4,77,10,184	22,46,143	6,11,379	9,170	5,05,76,876	4,27,454	5,78,989	53,740	10,60,192	2,66,190
1912-13	4,92,70,723	23,81,516	6,40,318	10,747	5,23,03,804	4,39,133	6,20,586	57,114	11,16,853	3,96,458
1913-14	5,13,20,411	26,00,369	5,79,168	13,315	5,45,13,263	5,69,860	5,47,400	54,741	11,72,081	3,67,727
1914-15	5,13,03,659	24,41,920	6,32,083	39,676	5,44,17,197	4,87,641	6,14,054	60,353	11,62,048	2,33,567
1915-16	5,53,17,235	24,24,101	6,49,634	18,963	5,84,09,923	4,94,731	5,70,174	67,391	11,32,296	1,91,677
1916-17	5,80,03,449	24,89,402	6,85,047	12,163	6,11,90,061	5,16,247	5,84,259	62,099	11,62,605	2,24,151
1917-18	5,70,94,649	25,00,263	6,69,588	11,396	6,02,75,896	5,09,247	5,50,783	84,712	11,44,742	2,56,271

* Compiled from special official returns

† Incomplete

NOTE.—Figures for Berar are included with effect from 1903-04

(a) See note (b) at foot of table No. 55

No. 50.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA,* from 1898-99 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Ran goon	
	Impressed stamps	Impressed labels	Hundis or in-land bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and estab-lishment for sale of stamps	Re-funds	Other charges		TOTAL
1898-99	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,300	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,65,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,631	4,57,390
1904-05	1,21,44,932	21,99,055	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,56,651	13,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	5,23,671
1906-07	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,587	46,969	9,91,007	4,78,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293
1908-09	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,69,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897
1909-10	1,62,63,435	32,70,023	9,22,330	8,44,546	3,47,876	5,72,521	9,08,367	2,28,73,098	7,37,935	3,04,972	98,846	11,41,753	4,51,263
1910-11	1,50,11,717	35,90,588	12,98,084	8,06,800	5,38,261	8,74,225	10,84,248	2,42,68,923	7,42,910	3,02,441	94,568	11,39,919	4,54,201
1911-12	1,58,53,792	39,02,999	12,94,833	6,96,800	5,82,133	8,33,976	10,27,128	2,52,85,661	8,09,120	3,51,091	82,072	12,42,283	4,90,083
1912-13	1,69,90,934	43,81,389	14,73,999	6,96,800	6,76,903	12,17,314	12,48,052	2,77,79,391	8,40,419	3,86,187	89,568	13,16,174	5,41,748
1913-14	1,81,50,779	48,31,826	15,33,584	6,96,800	8,05,068	10,92,458	14,77,710	2,96,82,225	8,43,306	4,05,041	85,976	13,34,323	5,04,574
1914-15	1,64,94,591	38,14,548	8,45,175	6,96,800	5,37,712	8,04,536	13,85,553	2,56,72,935	8,51,371	4,38,524	88,758	13,78,653	4,82,197
1915-16	1,76,28,108	38,92,596	9,94,771	6,96,800	5,87,563	13,89,594	15,50,564	2,72,09,402	9,59,876	3,69,217	96,202	13,85,295	5,40,216
1916-17	1,82,26,904	48,41,279	12,83,786	6,96,800	7,81,204	23,81,141	14,05,514	3,07,10,928	9,86,399	3,61,341	75,457	14,23,197	5,63,205
1917-18	1,77,12,231	55,93,315	10,02,772	6,96,800	7,45,921	22,46,053	13,89,409	3,04,80,501	9,40,204	4,37,841	1,04,316	14,82,361	4,38,722

* Figures for Berar are included with effect from 1903-04

† Includes Rs. 7,35,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar

‡ Includes Rs. 10,65,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces, and Berar, and Bombay

§ Includes Rs. 10,94,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces and Berar, and Bombay

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1898-99 to 1917-18

	India, General*	Bengal	Madras	Bombay	United Provinces	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North-West Frontier Province	Delhi	TOTAL
1898-99	3,32,660	1,73,81,080	82,66,610	59,78,320	74,15,100	..	42,79,340	17,04,730	15,45,430	9,67,770	..	..	4,79,30,140
1899-1900	3,15,080	1,82,78,888	83,41,930	59,12,250	75,56,940	..	43,30,794	19,36,306	13,31,557	9,27,100	..	..	4,89,31,345
1900-01	2,98,470	1,84,34,880	85,65,910	58,93,160	82,87,510	..	42,85,712	20,92,932	13,11,508	9,46,530	..	..	5,01,06,562
1901-02	3,07,701	1,90,05,559	86,89,268	62,79,450	83,81,010	..	38,38,267	20,62,761	15,57,306	9,48,220	3,86,721	..	5,16,56,763
1902-03	2,90,888	1,95,70,438	82,48,133	60,00,813	80,46,760	..	39,54,828	20,33,861	14,61,136	10,24,818	3,91,528	..	5,16,62,303
1903-04	2,90,639	1,98,35,514	84,59,333	61,53,798	82,52,041	..	40,54,142	20,43,307	20,03,119	9,37,445	3,86,819	..	5,36,06,167
1904-05	2,90,749	2,08,05,298	88,44,146	64,20,027	84,46,719	..	40,43,287	33,14,176	24,35,661	9,98,061	3,74,361	..	5,60,33,085
1905-06	2,81,595	1,43,62,962	92,51,660	64,02,115	88,98,531	..	38,42,119	36,43,980	26,63,694	9,60,106	4,13,972	..	5,85,10,734
1906-07	2,78,115	1,47,06,682	99,05,317	62,61,801	92,21,082	..	38,61,070	37,96,661	23,95,476	9,06,8715	4,21,654	..	5,99,16,633
1907-08	39,86,616	1,55,88,275	1,04,90,363	64,45,101	97,46,325	..	40,94,259	38,34,291	26,94,163	96,38,890	4,66,473	..	6,69,84,756
1908-09	40,30,082	1,55,99,220	1,08,27,747	64,21,397	99,83,699	..	40,85,226	35,76,057	29,27,608	99,39,964	4,86,535	..	6,84,77,541
1909-10	38,73,088	1,56,17,383	1,14,91,087	69,20,806	1,10,40,172	..	48,96,983	36,11,058	31,99,324	1,01,63,928	5,21,384	..	7,13,35,213
1910-11	39,32,914	1,58,60,510	1,21,14,991	81,05,942	1,20,50,322	..	48,96,193	38,96,908	35,24,203	1,06,73,528	5,03,258	..	7,56,47,769
1911-12	41,41,411	2,01,10,524	1,27,29,978	76,63,815	1,10,44,681	61,22,734	52,61,711	36,70,960	33,60,002	1,18,941	5,70,780	..	8,64,77,541
1912-13	44,60,121	2,09,12,992	1,36,13,765	82,07,019	1,14,96,802	65,27,155	55,28,325	30,07,299	37,14,109	12,80,991	5,90,122	1,44,495	8,00,83,195
1913-14	47,38,517	2,31,97,278	1,41,73,061	88,78,877	1,19,53,181	67,02,855	56,29,224	38,16,643	39,39,502	13,38,222	6,68,477	3,06,649	8,41,95,488
1914-15	42,13,216	2,05,06,492	1,39,00,860	80,59,192	1,18,17,699	67,42,335	54,41,889	34,28,016	36,21,293	14,10,511	6,21,597	3,27,254	8,00,90,132
1915-16	51,34,435	2,26,77,544	1,51,04,046	85,28,158	1,25,13,723	66,44,017	58,19,745	35,14,676	39,44,641	14,03,075	6,77,072	3,23,193	8,62,19,325
1916-17	53,77,662	2,46,13,495	1,55,92,427	97,64,955	1,29,92,948	72,51,628	59,87,134	36,64,731	41,82,349	14,13,341	7,07,324	3,52,995	9,19,00,989
1917-18	51,18,452	2,35,02,730	1,54,25,584	1,01,52,579	1,31,50,047	73,23,480	60,06,794	31,82,344	42,52,318	13,95,948	7,30,339	4,06,782	9,07,56,397

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1907.
* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. Bangalore-Sambar Hyderabad, Mysore, and the Presidency have been added thereto from 1897-98 and Baghdad and Basrah from 1911-12

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1898-99 to 1917-18—continued

	India, General*	Bengal	Madras	Bombay	United Provinces of Agra and Oudh	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North-West Frontier Province	Delhi	TOTAL
CHARGES													
1898-99	15,090	4,12,510	2,83,280	2,33,160	1,50,310	..	1,60,540	58,070	32,890	23,120	..	..	13,68,980
1899-1900	14,057	4,23,547	2,54,170	2,75,730	1,55,110	..	1,74,447	59,596	20,307	23,940	..	..	14,00,904
1900-01	11,230	4,83,002	2,85,500	2,52,855	2,22,820	..	1,69,688	63,762	34,473	25,770	..	..	15,49,190
1901-02	11,651	4,93,989	2,86,595	2,35,282	2,18,690	..	1,53,425	73,957	40,543	24,595	18,612	..	15,57,339
1902-03	11,252	4,95,497	3,04,419	2,28,147	2,20,041	..	1,61,152	80,800	40,570	27,438	17,226	..	15,86,642
1903-04	11,957	5,25,152	2,99,687	2,33,307	2,29,268	..	1,63,090	97,184	85,637	27,886	16,893	..	16,90,061
1904-05	13,110	5,26,627	3,17,745	2,32,082	2,25,705	..	1,71,916	1,05,368	82,332	26,797	18,868	..	17,20,545
1905-06	13,225	3,49,792	3,38,507	3,06,494	2,50,777	..	1,66,875	1,25,694	93,562	2,28,562	19,279	..	18,92,767
1906-07	10,754	3,50,512	3,26,343	2,06,083	2,37,365	..	1,60,020	1,31,622	85,883	2,47,494	17,762	..	17,73,838
1907-08	21,114	3,60,841	4,97,747	2,15,069	2,54,685	..	1,69,845	1,26,004	98,601	2,53,661	19,548	..	20,17,115
1908-09	40,987	3,75,125	5,28,270	2,47,422	2,59,381	..	1,75,885	1,23,436	1,05,495	2,62,410	21,515	..	21,59,626
1909-10	35,992	3,77,025	3,83,674	2,95,586	2,74,895	..	1,86,692	1,30,088	1,10,455	2,59,235	21,699	..	20,75,339
1910-11	40,173	3,77,871	3,90,849	3,36,108	2,70,584	..	1,82,129	1,25,838	1,14,772	2,65,953	20,573	..	21,24,855
1911-12	1,52,655	4,95,482	4,17,968	3,51,002	2,60,792	1,28,560	1,88,940	1,28,165	1,13,718	40,391	24,932	..	23,02,475
1912-13	1,71,258	5,27,893	4,50,077	3,48,192	2,94,389	1,18,508	2,14,591	1,20,331	1,18,263	36,730	29,091	6,714	24,33,027
1913-14	1,47,472	5,27,412	4,78,138	3,39,366	3,16,544	1,50,653	2,58,835	1,07,816	1,30,320	39,760	28,702	11,386	25,06,404
1914-15	1,79,285	5,10,043	4,71,697	3,58,717	2,91,180	1,81,457	2,21,498	1,26,856	1,15,926	41,256	26,302	16,504	25,40,701
1915-16	1,55,613	5,26,456	4,81,995	3,48,932	3,01,824	1,57,942	2,40,833	1,03,977	1,24,730	40,700	30,684	13,916	25,27,571
1916-17	1,50,087	5,69,521	5,01,187	3,60,401	3,04,127	1,53,752	2,30,033	1,02,233	1,29,222	39,117	32,102	14,000	23,85,802
1917-18	1,59,353	5,46,113	5,03,799	4,18,157	3,12,568	1,54,169	2,36,859	86,147	1,27,995	34,542	32,832	14,572	26,27,103

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912

No. 52.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for INDIA, GENERAL,* from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	3,030
1899-1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	2,212
1900-01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	2,923
1901-02	2,14,250	93,451	3,07,701	4,362	3,879	1,510	11,651	2,96,050	4,464
1902-03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	4,549
1903-04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	3,492
1904-05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	4,855
1905-06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	3,555
1906-07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	2,841
1907-08	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	5,002
1908-09	20,86,563	19,43,519	40,30,082	7,501	10,607	22,579	40,987	39,89,095	4,623
1909-10	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	38,37,096	2,705
1910-11	19,37,296	19,95,618	39,32,914	8,120	10,879	21,179	40,178	38,92,736	2,893
1911-12	19,94,778	21,46,633	41,41,411	25,006	1,09,619	18,030	1,52,655	30,88,756	2,849
1912-13	19,86,719	24,73,402	44,60,121	27,861	1,20,952	22,445	1,71,258	42,88,563	3,271
1913-14	21,38,645	26,49,872	47,88,517	28,419	97,533	21,520	1,47,472	46,41,045	4,007
1914-15	22,18,546	19,94,670	42,13,216	22,408	1,34,870	22,007	1,79,800	40,33,911	1,005
1915-16	27,11,011	24,23,424	51,34,435	27,088	1,07,307	21,218	1,55,613	49,78,822	1,300
1916-17	25,07,119	2,70,543	53,77,662	33,190	1,11,510	5,357	1,50,087	52,27,571	1,458
1917-18	22,00,856	29,17,596	51,18,452	32,664	1,23,563	3,126	1,59,353	49,59,099	1,523

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. Bangalore, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12.

No. 53.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for INDIA GENERAL,* from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	2,00,470	..	26,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899-1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900-01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901-02	1,08,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902-03	1,88,240	..	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903-04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904-05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905-06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906-07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907-08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908-09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975
1909-10	20,78,785	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147
1910-11	19,23,819	4,316	7,873	1,288	19,37,296	4,010	7,266	1,074	12,350	876
1911-12	19,82,033	3,080	8,346	1,369	19,94,778	4,530	77,993	1,112	83,635	1,257
1912-13	19,73,798	2,820	8,910	1,191	19,86,719	4,051	95,650	1,321	101,022	1,097
1913-14	21,22,182	2,872	9,160	4,422	21,38,645	4,345	71,269	1,491	77,105	1,120
1914-15	22,04,426	3,570	9,109	1,441	22,18,546	4,160	84,445	1,729	90,334	391
1915-16	26,96,391	3,525	10,037	1,088	27,11,011	4,015	84,213	1,838	90,086	586
1916-17	24,91,181	4,088	10,558	1,292	25,07,119	4,945	90,246	2,489	97,680	561
1917-18	21,84,922	4,369	10,313	1,252	22,00,856	3,692	90,308	2,616	96,616	(a) 714

(a) Includes Rs. 218 supplied to Political Agencies and Rs. 4 to Travancore

No. 54.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for INDIA GENERAL,* from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Im-pressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	..	4,980	1,870
1899-1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900-01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,191	1,595	..	6,114	2,147
1901-02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	..	5,647	2,916
1902-03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903-04	58,080	..	9,996	21,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904-05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905-06	67,760	5	9,157	20,472	775	825	3,611	1,02,603	4,599	3,085	..	7,624	2,441
1906-07	66,353	..	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907-08	249,745	11,17,810	1,62,514	3,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908-09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648
1909-10	3,81,378	9,78,625	1,17,865	44,546	79,917	73,592	1,06,168	17,82,091	3,646	2,290	21,567	27,503	1,558
1910-11	3,82,870	10,71,241	1,52,875	6,800	1,19,707	1,53,874	1,08,651	19,95,618	4,110	3,613	20,105	27,828	2,097
1911-12	3,97,085	12,39,930	1,62,289	6,800	1,31,772	1,51,249	57,508	21,46,633	20,476	31,626	16,918	69,020	1,502
1912-13	2,57,333	14,92,295	1,79,919	6,800	1,56,839	2,32,649	1,47,567	24,73,402	23,810	25,302	21,124	70,236	2,174
1913-14	65,766	17,28,997	1,94,301	6,800	1,96,725	1,46,912	3,10,371	26,49,872	24,074	26,264	20,029	70,367	2,887
1914-15	59,086	13,03,778	1,69,988	6,800	1,40,612	1,19,634	2,77,682	19,94,670	18,348	50,425	20,278	88,951	614
1915-16	81,411	13,44,893	1,10,584	6,800	1,43,721	3,68,140	3,67,872	24,23,424	23,073	23,094	19,310	65,527	744
1916-17	1,17,845	16,98,529	1,66,184	6,800	1,87,290	6,12,321	3,17,064	28,70,542	28,245	21,294	2,868	52,407	897
1917-18	87,871	16,68,438	1,81,235	6,800	1,82,393	5,26,389	2,64,470	29,17,596	28,972	33,255	510	62,737	(b) 814

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, Andaman and Nicobar Islands, to which Bangalore, Sambhar, Hyderabad, Muscat, and the Presidency have been added from 1907-08 and Baghdad and Bushire from 1911-12

(b) Includes Rs. 9 supplied to Travancore

No. 55.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BENGAL, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99 . . .	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900 . . .	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01 . . .	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02 . . .	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03 . . .	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04 . . .	1,45,22,636	53,12,378	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05 . . .	1,52,49,002	56,16,296	2,08,65,298	(a) 3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b) 19,098	3,15,821
1905-06 (c) . . .	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07 . . .	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08 . . .	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797
1908-09 . . .	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,255
1909-10 . . .	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	..	3,77,025	1,52,40,358	26,131	1,99,776
1910-11 . . .	1,12,97,465	45,63,045	1,58,60,510	2,03,833	1,74,008	..	3,77,871	1,54,82,639	25,042	1,98,658
1911-12 (c) . . .	1,41,52,210	59,58,305	2,01,10,524	3,16,223	1,79,259	..	4,95,482	1,96,15,042	26,543	3,00,128
1912-13 . . .	1,41,95,289	67,17,703	2,09,12,992	3,38,790	1,89,103	..	5,27,893	2,03,85,099	28,132	3,40,446
1913-14 . . .	1,48,00,177	73,97,101	2,21,97,278	3,67,741	1,59,671	..	5,27,412	2,16,69,866	26,789	3,27,682
1914-15 . . .	1,45,19,953	59,56,509	2,05,06,462	3,12,103	1,97,937	..	5,10,043	1,99,96,419	27,442	2,50,912
1915-16 . . .	1,57,34,851	69,42,693	2,26,77,544	3,55,510	1,70,946	..	5,26,456	2,21,51,088	26,216	2,00,084
1916-17 . . .	1,67,52,233	78,61,262	2,46,13,495	3,89,393	1,80,128	..	5,69,521	2,40,43,974	30,061	2,06,917
1917-18 . . .	1,65,36,489	69,66,241	2,35,02,730	3,44,957	2,01,156	..	5,46,113	2,29,56,617	26,773	2,58,476

(a) Includes Rs.1,596 on account of the district establishment

(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July, 1904

(c) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 56.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BENGAL, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	1,18,54,570	6,75,400	2,57,640	..	1,27,87,610	1,47,090	1,02,120	..	2,49,210	1,07,820
1899-1900 . . .	1,25,11,391	6,89,119	2,66,783	..	1,34,67,293	1,52,671	1,00,180	..	2,58,851	1,06,781
1900-01 . . .	1,23,44,307	6,91,462	2,73,315	..	1,33,09,084	1,24,309	1,03,469	..	2,27,778	1,05,271
1901-02 . . .	1,26,43,091	7,54,984	2,79,205	..	1,36,77,280	1,22,744	97,363	..	2,20,107	1,26,720
1902-03 . . .	1,33,09,063	7,67,519	2,92,271	..	1,41,68,853	1,24,747	1,00,100	..	2,24,847	1,31,659
1903-04 . . .	1,34,38,760	7,82,979	3,00,897	..	1,45,22,636	1,28,378	1,20,088	..	2,48,466	1,27,406
1904-05 . . .	1,41,14,450	8,17,618	3,16,934	..	1,52,49,002	1,37,374	1,07,991	..	2,45,365	1,32,686
1905-06 . . .	96,11,956	5,28,439	1,34,369	..	1,03,24,814	35,335	1,00,508	..	1,85,843	85,424
1906-07 . . .	94,65,698	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	..	1,75,532	92,421
1907-08 . . .	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	..	1,86,824	82,897
1908-09 . . .	1,00,57,341	5,49,706	1,90,360	..	1,07,97,407	89,107	1,06,615	..	1,95,722	88,263
1909-10 . . .	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,570	..	2,03,806	97,577
1910-11 . . .	1,05,09,357	5,76,569	2,11,281	258	1,12,97,465	99,171	1,14,978	..	2,14,149	96,607
1911-12 . . .	1,31,99,993	6,50,467	3,01,747	12	1,41,52,210	1,31,046	1,11,388	..	2,42,431	1,25,068
1912-13 . . .	1,32,27,346	6,57,589	3,10,343	11	1,41,95,289	1,28,808	1,36,733	..	2,65,541	1,18,596
1913-14 . . .	1,37,60,789	7,14,490	3,24,898	..	1,48,00,177	1,34,478	1,04,579	..	2,39,057	1,23,912
1914-15 . . .	1,35,28,272	8,84,882	3,07,099	..	1,45,19,953	1,27,974	1,15,403	..	2,43,377	59,615
1915-16 . . .	1,47,36,832	9,74,177	3,23,513	29	1,57,34,851	1,35,832	1,18,331	..	2,53,913	(5,181)
1916-17 . . .	1,56,36,140	7,10,527	3,55,566	..	1,67,52,233	1,45,157	1,20,384	..	2,77,541	66,283
1917-18 . . .	1,54,64,461	7,25,815	3,46,213	..	1,65,36,489	1,45,826	1,32,481	..	2,81,307	70,586

(a) Variations in the figures for 1905-06 and 1911-12 are due to territorial changes in 1905 and 1912

No. 57.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BENGAL, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,096	1,95,583
1900-01	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,207	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,907	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03	36,61,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06(b)	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	..	1,63,949	81,904
1906-07	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,980	99,559
1907-08	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,000
1908-09	26,92,605	11,19,924	1,14,495	..	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,992
1909-10	24,01,553	9,72,058	1,16,218	..	79,773	1,59,997	2,78,701	44,78,300	1,11,167	62,052	..	1,73,219	1,02,199
1910-11	22,27,695	10,71,266	1,64,978	..	1,19,439	2,21,642	2,88,025	45,63,045	1,04,692	59,030	..	1,63,722	1,02,051
1911-12(b)	33,81,503	12,69,055	1,78,101	..	1,31,665	2,47,930	2,51,051	59,58,305	1,85,177	67,871	..	2,53,048	1,75,060
1912-13	36,95,318	14,95,949	1,96,904	..	1,57,108	3,30,671	3,42,753	67,17,703	2,09,982	52,370	..	2,62,352	2,21,850
1913-14	41,38,887	17,30,766	2,16,982	..	1,97,528	2,75,961	3,37,977	73,97,101	2,33,263	55,092	..	2,88,355	2,03,770
1914-15	33,81,392	13,07,285	97,274	..	1,40,799	2,49,934	3,10,825	59,86,509	1,84,132	82,534	..	2,66,666	2,21,257
1915-16	39,32,854	13,45,934	1,21,697	..	1,43,691	4,96,084	4,03,433	69,42,693	2,20,128	52,485	..	2,72,543	1,65,803
1916-17	41,93,349	16,99,091	1,81,459	..	1,87,274	7,44,477	3,56,612	78,61,262	2,41,236	50,744	..	2,91,980	1,40,634
1917-18	34,64,819	16,15,793	1,89,691	..	1,82,239	7,17,088	2,97,611	69,66,241	1,96,131	68,675	..	2,64,806	1,87,890

(a) Includes Rs. 4,70,000 annually for 1909-10 and 1910-11 and Rs. 4,99,000 from 1911-12 as contribution on account of unified stamps

(b) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 58.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for MADRAS, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04	52,02,396	31,66,937	84,59,333	1,97,411	1,06,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05	55,66,292	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	85,26,401	23,795	1,20,178
1905-06	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,552
1906-07	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,583	3,26,543	95,78,974	19,910	1,36,122
1907-08	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	90,92,616	23,248	1,38,032
1908-09	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451
1909-10	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	3,83,674	1,11,07,413	14,382	1,59,942
1910-11	77,40,019	43,74,972	1,21,14,991	2,45,848	1,34,656	10,345	3,90,849	1,17,24,142	14,280	1,59,370
1911-12	81,41,048	45,88,930	1,27,29,978	2,64,265	1,44,640	8,963	4,17,868	1,23,12,110	16,264	1,53,309
1912-13	85,74,858	50,38,907	1,36,13,765	2,90,666	1,48,492	10,919	4,50,077	1,31,63,088	14,907	1,77,260
1913-14	82,12,966	52,00,095	1,41,13,061	3,01,674	1,64,906	11,558	4,78,138	1,36,94,923	13,662	1,18,610
1914-15	90,64,640	45,36,229	1,39,00,869	2,88,001	1,70,536	13,160	4,71,697	1,42,29,172	17,762	1,14,341
1915-16	90,85,596	51,16,450	1,51,04,046	3,03,579	1,62,853	17,563	4,81,995	1,46,22,051	15,685	78,839
1916-17	1,01,15,822	54,76,545	1,55,92,427	3,14,275	1,71,300	15,612	5,01,187	1,50,91,240	13,209	1,00,974
1917-18	99,91,457	54,34,127	1,64,25,584	3,12,560	1,73,539	17,400	5,03,799	1,44,21,785	33,377	1,23,060

No. 59.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for MADRAS, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,090	63,340
1899-1900 . . .	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01 . . .	50,70,160	3,85,940	..	190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02 . . .	51,62,170	4,21,838	..	392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03 . . .	48,45,503	3,90,635	..	385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04 . . .	48,81,354	4,10,756	..	286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
1904-05 . . .	51,40,415	4,25,486	..	301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06 . . .	53,99,353	4,40,176	..	226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07 . . .	56,46,931	4,47,426	..	416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08 . . .	59,58,991	4,82,469	..	258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09 . . .	60,92,027	4,97,099	..	301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
1909-10 . . .	66,86,230	5,50,921	..	370	72,37,521	70,952	68,648	328	1,39,928	94,305
1910-11 . . .	71,83,411	5,56,307	..	391	77,40,019	73,738	73,473	6,598	1,53,809	1,00,666
1911-12 . . .	75,44,293	5,96,119	..	636	81,41,048	79,730	80,771	5,732	1,66,233	91,383
1912-13 . . .	79,26,324	6,47,737	..	797	85,74,858	84,770	80,258	6,843	1,71,871	1,10,498
1913-14 . . .	82,30,079	6,82,610	..	277	89,12,966	1,93,933	74,341	7,430	2,75,704	70,227
1914-15 . . .	83,89,941	6,74,571	..	128	90,64,640	89,316	85,121	8,616	1,83,053	76,516
1915-16 . . .	92,84,410	7,02,852	..	334	99,87,596	96,161	82,417	10,292	1,88,870	49,925
1916-17 . . .	94,01,913	7,13,686	..	283	1,01,15,882	95,404	89,400	10,107	1,94,911	65,700
1917-18 . . .	92,97,870	6,93,397	..	190	99,91,457	93,203	88,577	11,300	1,93,080	88,756

No. 60.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for MADRAS, from 1898-99 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras	
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges		TOTAL
1898-99	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,020	1,23,660	41,040	1,000	1,65,700	54,707
1901-02	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04	25,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,202	874	1,97,325	51,978
1905-06	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,238	66,733	2,93,168	59,569
1908-09	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
1909-10	34,54,546	2,22,137	52,452	3,50,000	25,227	30,522	1,18,682	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637
1910-11	34,31,540	2,43,505	62,830	3,50,000	41,599	31,735	1,71,506	45,88,930	1,84,535	63,869	3,231	2,51,635	61,926
1911-12	37,16,930	2,15,207	61,953	3,50,000	51,883	30,681	1,81,200	50,38,907	2,05,896	68,234	4,076	2,78,206	66,762
1912-13	41,19,749	2,09,925	95,469	3,50,000	59,242	62,977	1,82,489	52,60,095	1,07,741	90,565	4,128	2,92,434	48,373
1913-14	42,99,663	2,11,849	93,875	3,50,000	59,242	62,977	1,82,489	52,60,095	1,07,741	90,565	4,128	2,92,434	48,373
1914-15	40,30,420	1,72,838	57,773	3,50,000	41,660	42,802	1,40,736	48,36,229	1,98,685	85,435	4,741	2,88,744	37,823
1915-16	42,31,724	1,89,164	66,057	3,50,000	45,611	58,900	1,74,994	51,66,450	2,07,418	80,136	5,271	2,93,125	28,914
1916-17	45,05,203	2,16,487	79,703	3,50,000	52,165	76,215	1,96,772	54,76,447	2,18,811	81,900	5,501	3,06,276	35,274
1917-18	45,88,680	1,57,069	62,572	3,50,000	33,299	77,456	1,65,051	54,34,127	2,10,657	84,962	6,100	3,10,719	34,904

No. 61.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BOMBAY, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karachi ¹
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99 . . .	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900 . . .	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01 . . .	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02 . . .	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03 . . .	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04 . . .	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05 . . .	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06 . . .	33,81,900	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07 . . .	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08 . . .	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09 . . .	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10 . . .	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,920	(b)	44,351
1910-11 . . .	44,69,407	37,26,535	81,95,942	1,20,940	1,48,002	67,166	3,36,108	78,59,834	..	45,176
1911-12 . . .	38,78,656	37,85,159	76,63,815	1,33,669	1,62,998	54,335	3,51,002	73,12,813	..	40,452
1912-13 . . .	39,62,886	42,44,133	82,07,019	1,44,593	1,44,977	58,622	3,48,192	78,58,827	..	37,495
1913-14 . . .	44,75,891	44,02,986	88,78,877	1,55,352	1,41,412	42,602	3,39,366	85,39,511	..	32,954
1914-15 . . .	43,50,041	37,09,151	80,59,192	1,59,217	1,51,465	48,035	3,58,717	77,00,475	..	29,560
1915-16 . . .	45,63,868	39,64,290	85,28,158	1,69,828	1,28,031	51,073	3,48,932	81,79,226	..	20,489
1916-17 . . .	50,49,608	47,15,347	97,64,955	1,88,144	1,25,741	46,516	3,60,401	94,04,554	..	28,985
1917-18 . . .	46,51,163	55,01,416	1,01,52,579	1,91,647	1,29,499	97,011	4,18,157	97,34,422	..	24,225

(a) The large decrease is due to the establishment of a Central Stamp Depot at Karachi on the 16th June 1905

(b) Figures from 1909-10 included under "other charges"

No. 62.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BOMBAY, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	35,41,890	..	..	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900 . . .	34,23,330	..	..	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01 . . .	33,62,210	..	..	6,663	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02 . . .	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03 . . .	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04 . . .	35,06,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05 . . .	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06 . . .	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,243
1906-07 . . .	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08 . . .	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,641
1908-09 . . .	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,401
1909-10 . . .	39,49,859	..	..	532	39,50,391	27,143	76,461	38,660	1,42,264	15,846
1910-11 . . .	44,69,407	..	..	..	44,69,407	29,922	95,834	35,723	1,61,479	14,835
1911-12 . . .	38,78,656	..	..	..	38,78,656	31,736	1,14,930	27,270	1,73,936	11,012
1912-13 . . .	39,62,886	..	..	..	39,62,886	31,501	83,023	27,982	1,42,606	9,402
1913-14 . . .	44,75,891	..	..	..	44,75,891	38,773	85,741	21,379	1,45,893	12,272
1914-15 . . .	43,50,041	..	..	..	43,50,041	50,732	97,917	25,902	1,74,351	9,118
1915-16 . . .	45,61,883	..	..	1,985	45,63,868	52,164	86,610	27,582	1,66,356	2,191
1916-17 . . .	50,47,728	..	..	1,880	50,49,608	52,213	81,272	23,801	1,57,286	8,181
1917-18 . . .	46,50,625	..	..	538	46,51,163	48,187	48,453	44,907	1,41,547	8,128

No. 63.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BOMBAY, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,499	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,022	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,001
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,162
1909-10	13,99,606	7,04,165	4,06,960	..	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	23,505
1910-11	15,14,076	6,40,404	6,07,198	..	2,03,729	1,86,037	2,45,091	37,26,535	91,018	52,168	31,443	1,74,629	30,341
1911-12	15,46,793	5,97,696	5,91,010	..	2,10,681	2,07,353	3,01,626	37,85,159	1,01,933	48,068	27,065	1,77,066	29,440
1912-13	16,07,268	6,41,758	6,76,524	..	2,34,049	4,25,195	3,29,339	42,44,133	1,13,092	61,954	30,640	2,05,686	23,093
1913-14	16,67,747	6,61,077	7,24,923	..	2,59,740	3,84,894	3,74,605	44,02,986	1,16,679	55,071	21,223	1,93,473	20,682
1914-15	15,15,007	6,83,935	4,21,321	..	1,69,785	1,85,419	4,00,081	37,09,151	1,08,685	53,548	23,133	1,84,366	20,442
1915-16	16,09,114	6,59,441	5,02,715	..	2,02,086	2,67,847	3,93,087	39,61,210	1,17,661	41,421	23,491	1,82,576	18,288
1916-17	16,97,936	7,86,541	6,32,469	..	2,80,913	7,15,877	2,71,611	47,15,347	1,35,731	44,469	22,715	2,03,115	20,804
1917-18	17,21,078	17,65,188	3,29,140	..	2,83,010	6,94,432	3,78,568	55,01,416	1,43,460	81,046	52,104	2,76,610	16,097

(a) Includes from 1910-11 Rs. 3,30,000 as an annual contribution on account of unified stamps.

No. 64.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the UNITED PROVINCES, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	1,17,780
1899-1900	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	97,079
1900-01	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	1,16,248
1901-02	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	1,13,071
1902-03	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	1,05,843
1903-04	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	1,04,827
1904-05	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	1,02,417
1905-06	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	88,832
1906-07	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	83,040
1907-08	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	82,615
1908-09	77,54,338	22,29,361	99,83,699	1,28,004	1,17,788	13,499	2,59,381	98,124
1909-10	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	89,629
1910-11	96,37,028	24,13,294	1,20,50,322	1,41,600	1,14,740	14,184	2,70,584	1,23,040
1911-12	85,87,318	24,57,363	1,10,44,681	1,41,666	1,02,655	16,441	2,00,762	1,16,992
1912-13	89,61,625	25,35,177	1,14,96,802	1,47,039	1,29,091	18,259	2,94,389	1,26,420
1913-14	92,47,202	27,05,979	1,19,53,181	1,56,196	1,38,940	21,408	3,16,544	1,39,825
1914-15	92,98,198	25,54,501	1,18,52,699	1,52,542	1,19,161	19,477	2,91,180	70,062
1915-16	99,02,857	26,10,866	1,25,13,723	1,62,204	1,17,533	22,087	3,01,824	77,587
1916-17	1,03,68,194	26,24,754	1,29,92,948	1,65,983	1,16,609	22,135	3,04,127	71,026
1917-18	1,04,03,422	27,55,625	1,31,59,047	1,66,582	1,24,746	21,240	3,12,568	89,539

No. 65.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the UNITED PROVINCES, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	52,17,190	3,83,020	81,720	..	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900 . . .	53,11,800	3,89,180	86,150	..	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01 . . .	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02 . . .	59,08,440	4,67,000	89,940	..	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03 . . .	56,28,479	4,74,264	86,355	..	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04 . . .	57,62,517	4,63,694	85,398	..	63,11,609	46,360	56,660	5,177	1,08,197	50,588
1904-05 . . .	59,18,512	4,91,421	87,802	..	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06 . . .	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07 . . .	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08 . . .	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09 . . .	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10 . . .	80,60,007	4,75,653	1,01,794	..	86,37,454	63,759	70,050	4,280	1,38,089	55,266
1910-11 . . .	90,60,349	4,76,795	99,884	..	96,37,028	66,117	72,313	4,734	1,43,164	56,295
1911-12 . . .	79,76,474	5,08,360	1,02,484	..	85,87,318	64,513	57,912	6,406	1,28,831	48,340
1912-13 . . .	82,99,221	5,57,534	1,04,870	..	89,61,625	67,743	65,031	8,190	1,40,964	54,133
1913-14 . . .	85,51,788	5,91,791	1,03,623	..	92,47,202	70,104	74,050	9,096	1,53,250	59,987
1914-15 . . .	86,39,790	5,57,411	95,997	..	92,93,198	70,454	64,422	7,915	1,42,701	25,476
1915-16 . . .	92,64,925	5,43,278	94,654	..	99,02,857	75,701	67,758	7,511	1,50,970	28,912
1916-17 . . .	97,25,548	5,51,159	91,487	..	1,03,68,194	78,347	63,529	8,158	1,50,034	24,498
1917-18 . . .	97,42,094	5,74,310	87,018	..	1,04,03,422	78,710	69,274	7,740	1,55,724	28,113

No. 66.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the UNITED PROVINCES, from 1898-99 to 1917-18

	RECEIPTS								CHARGES			Cost of stamps other than judicial supplied by the Stamp Office, Calcutta	
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges		TOTAL
1898-99	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,080	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,223	43,600
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10	20,83,844	11,702	71,116	1,40,000	6,261	45,382	44,413	24,02,715	77,813	49,498	9,495	1,36,806	34,363
1910-11	20,39,444	14,140	99,139	1,40,000	7,654	47,892	65,025	24,13,294	75,543	42,427	9,450	1,27,420	66,745
1911-12	20,93,377	17,317	99,492	1,40,000	6,492	46,172	54,513	24,57,363	77,153	44,743	10,035	1,31,931	68,656
1912-13	21,57,963	14,577	1,16,821	1,40,000	8,642	44,667	62,507	25,35,177	79,296	64,060	10,069	1,53,425	72,242
1913-14	23,24,383	18,496	1,04,003	1,40,000	7,928	51,656	59,513	27,05,979	86,092	64,890	12,312	1,63,294	79,838
1914-15	22,04,191	11,973	63,112	1,40,000	3,424	52,043	49,755	25,24,501	82,088	54,739	11,562	1,48,389	44,616
1915-16	22,66,698	12,877	71,478	1,40,000	4,900	56,747	58,166	26,10,866	86,503	49,775	14,576	1,50,854	48,675
1916-17	22,64,967	11,127	83,301	1,40,000	6,683	63,333	55,013	26,21,751	87,036	53,050	13,977	1,54,093	46,528
1917-18	23,93,556	8,551	86,746	1,40,000	5,812	66,025	54,935	27,55,625	87,872	55,472	13,500	1,56,844	61,426

No. 67.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1911-12 . . .	49,22,705	12,00,029	61,22,734	94,929	33,631	..	1,28,560	59,94,174	3,245	88,857
1912-13 . . .	52,22,432	13,04,723	65,27,155	52,355	66,153	..	1,18,508	64,08,647	2,575	1,10,834
1913-14 . . .	52,58,310	14,44,545	67,02,855	1,06,286	44,307	..	1,50,653	65,62,202	4,135	1,04,942
1914-15 . . .	53,19,042	14,23,293	67,42,335	1,27,744	53,713	..	1,81,457	65,60,898	3,814	1,04,218
1915-16 . . .	51,65,595	14,78,422	66,44,017	1,10,937	47,005	..	1,57,942	64,86,075	5,189	59,333
1916-17 . . .	57,71,250	14,80,378	72,51,628	1,13,324	40,428	..	1,53,752	70,97,876	5,349	70,005
1917-18 . . .	59,87,912	14,55,508	74,23,480	1,13,400	40,766	..	1,54,166	72,69,314	5,632	90,691

No. 68.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	45,18,474	3,04,803	99,428	..	49,22,705	47,329	9,113	..	56,442	41,924
1912-13 . . .	47,75,757	3,35,730	1,10,945	..	52,22,432	49,341	35,771	..	85,112	58,177
1913-14 . . .	48,05,981	3,41,092	1,11,237	..	52,58,310	48,810	20,226	..	69,036	52,653
1914-15 . . .	48,74,836	3,33,223	1,11,453	5	53,19,042	67,595	20,818	..	88,413	27,417
1915-16 . . .	47,27,646	3,21,615	1,10,334	6,000	51,65,595	47,911	16,942	..	64,853	22,520
1916-17 . . .	53,21,336	3,37,210	1,12,704	..	57,71,250	51,648	15,881	..	67,529	29,266
1917-18 . . .	55,34,566	3,38,896	1,14,450	..	59,87,912	53,703	11,620	..	65,323	31,392

No. 69.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BIHAR AND ORISSA*, from 1911-12 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	11,21,322	530	13,414	133	49,215	15,415	12,00,029	47,600	24,518	..	72,118	46,933
1912-13 . . .	12,23,019	1,297	13,337	152	49,574	17,344	13,04,723	3,014	30,382	..	33,396	52,057
1913-14 . . .	13,63,537	1,172	14,630	..	49,810	15,396	14,44,645 (a)	57,476	24,141	..	81,617	52,359
1914-15 . . .	13,46,424	708	11,086	522	50,186	14,567	14,23,293	60,149	32,895	..	93,044	76,861
1915-16 . . .	14,01,768	310	10,116	..	48,661	17,587	14,78,422	63,026	30,063	..	93,089	26,813
1916-17 . . .	13,93,457	856	10,576	..	61,380	14,109	14,50,378	61,676	24,547	..	86,223	40,739
1917-18 . . .	13,43,662	577	12,037	62	50,972	28,258	14,35,508	59,697	29,146	..	88,843	59,299

(a) Excludes Rs. 60,000 as contributions on account of unified stamps

* Constituted a separate province out of Bengal in 1912

No. 70.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the PUNJAB,* from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99 . . .	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	69,700
1899-1900 . . .	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	69,477
1900-01 . . .	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	62,433
1901-02 . . .	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	54,750
1902-03 . . .	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	51,553
1903-04 . . .	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	55,166
1904-05 . . .	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	55,378
1905-06 . . .	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	25,199
1906-07 . . .	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,90,020	37,01,050	48,069
1907-08 . . .	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	52,965
1908-09 . . .	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	49,832
1909-10 . . .	32,29,588	16,67,395	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	57,492
1910-11 . . .	32,11,800	16,84,393	48,96,193	89,808	72,003	20,318	1,82,129	47,14,064	49,062
1911-12 . . .	33,92,472	18,69,239	52,61,711	96,170	72,412	20,358	1,88,940	50,72,771	58,183
1912-13 . . .	36,24,335	19,03,990	55,28,325	1,00,155	95,239	19,197	2,14,591	53,13,734	58,638
1913-14 . . .	36,13,958	20,15,266	56,29,224	1,04,825	1,00,028	23,982	2,28,835	54,00,389	58,906
1914-15 . . .	35,70,295	18,71,193	54,41,888	1,00,546	96,298	24,654	2,21,498	52,20,390	43,161
1915-16 . . .	38,50,788	19,68,957	58,19,745	1,12,541	95,699	32,583	2,40,823	55,78,922	40,280
1916-17 . . .	39,30,990	20,66,144	59,97,134	1,07,068	97,350	25,615	2,30,033	57,57,101	42,059
1917-18 . . .	39,16,903	20,89,891	60,06,794	1,07,718	1,00,074	28,467	2,36,859	57,69,935	47,456

* Excluding the Province of Delhi from October, 1912

No. 71.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the PUNJAB, from 1898-99 to 1917-18

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900 . . .	26,94,126	66,821	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01 . . .	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02 . . .	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,050	14,338
1902-03 . . .	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04 . . .	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	2,752
1904-05 . . .	26,60,336	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06 . . .	24,31,018	60,080	6,567	24,97,665	23,389	38,490	9,747	73,602	9,807
1906-07 . . .	25,26,600	61,703	..	25,88,303	23,934	35,043	11,846	70,823	10,626
1907-08 . . .	26,82,037	62,151	..	27,44,188	24,978	39,853	9,632	74,578	8,880
1908-09 . . .	29,56,706	63,083	3,814	30,23,602	26,884	36,840	9,423	72,937	11,158
1909-10 . . .	31,57,029	66,900	5,650	32,29,588	28,547	44,967	8,696	80,227	11,507
1910-11 . . .	31,40,488	66,474	4,838	32,11,800	28,200	42,305	9,887	80,653	12,239
1911-12 . . .	33,15,995	72,081	4,396	33,92,472	29,784	39,786	12,108	94,536	12,307
1912-13 . . .	35,42,967	76,085	5,283	36,24,335	31,333	49,433	12,228	96,549	8,212
1913-14 . . .	35,30,748	78,378	4,832	36,13,958	31,939	50,489	12,088	1,00,880	7,145
1914-15 . . .	34,91,039	75,355	3,901	35,70,295	31,059	53,262	12,228	99,734	7,612
1915-16 . . .	37,66,458	78,787	5,443	38,50,788	35,948	48,542	16,390	1,00,880	7,145
1916-17 . . .	38,44,113	81,884	4,993	39,30,990	34,090	52,855	12,809	99,734	7,612
1917-18 . . .	38,51,689	78,447	6,867	39,16,903	32,826	56,300	14,065	1,03,191	7,682

No. 72.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for PUNJAB, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,387	18,853	11,598	85,718	57,331
1900-01	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	18,849	12,636	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,873	10,964	13,329	12,448	11,30,234	52,775	12,238	11,353	82,366	40,112
1902-03	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,518	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15,238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,592
1906-07	11,11,955	34,320	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,413
1907-08	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,524
1909-10	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,149	31,411	9,195	1,03,755	46,334
1910-11	12,37,121	80,647	69,189	1,85,000	20,466	32,419	59,551	16,84,393	61,008	29,698	11,622	1,02,928	39,009
1911-12	13,44,674	1,40,116	24,729	1,85,000	26,053	42,299	56,368	18,69,239	66,886	32,626	9,701	1,08,713	46,676
1912-13	14,33,668	76,091	72,590	1,85,000	19,265	53,015	64,361	19,03,990	68,822	45,806	9,310	1,23,938	46,399
1913-14	15,47,408	56,764	58,137	1,85,000	20,121	78,859	68,977	20,15,266	72,886	49,539	11,874	1,34,299	46,592
1914-15	14,74,806	26,913	44,690	1,85,000	8,347	64,200	67,637	18,71,533	64,887	43,036	12,426	1,24,949	34,919
1915-16	15,48,203	30,806	52,897	1,85,000	8,802	54,690	88,554	19,68,577	76,533	47,157	16,193	1,31,943	33,230
1916-17	15,90,018	44,928	55,813	1,85,000	12,594	66,027	1,01,729	20,56,144	72,977	45,511	12,806	1,36,299	31,477
1917-18	1,38,05	25,331	56,763	1,85,000	14,642	70,000	99,443	20,59,891	74,892	44,374	14,102	1,33,968	39,774

No. 73.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BURMA, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of General supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (a)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660	..	15,510
1899-1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210	..	12,317
1900-01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170	..	18,032
1901-02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804	..	23,041
1902-03	15,83,063	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061	..	22,009
1903-04	16,42,124	13,01,183	29,43,307	52,007	42,895	2,192	97,184	28,46,123	..	31,567
1904-05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(b) 62,023
1905-06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906-07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907-08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908-09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1,23,436	34,52,621	25,400	28,125
1909-10	22,33,687	13,77,371	36,11,058	53,876	72,980	3,230	1,30,086	34,80,972	24,554	21,129
1910-11	22,69,215	16,26,693	38,95,908	55,428	67,746	2,664	1,25,838	37,70,070	24,839	20,820
1911-12	20,85,507	15,85,453	36,70,960	57,556	67,606	3,003	1,28,165	35,42,795	25,376	16,751
1912-13	19,27,528	16,79,771	36,07,299	61,019	55,968	3,344	1,20,331	34,86,968	25,588	13,290
1913-14	19,14,386	17,05,259	36,19,645	63,517	40,920	3,879	1,07,316	35,11,829	25,367	9,808
1914-15	20,14,595	14,13,421	34,28,016	57,391	66,719	2,746	1,26,856	33,01,160	21,589	6,847
1915-16	20,58,825	14,55,851	35,14,676	61,259	40,645	2,073	1,03,977	34,06,999	24,721	6,606
1916-17	20,95,285	15,69,446	36,64,731	63,089	36,946	2,218	1,02,253	35,62,478	25,177	13,041
1917-18	18,46,743	13,33,601	31,82,344	52,027	31,866	2,254	86,147	30,96,197	24,082	8,139

(a) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depot at Rangoon

(b) Includes the value of the stamps sent from Calcutta to form the opening stock of the new Central Depot at Rangoon for supply to local depots and the Andamans with effect from the 1st March 1905

No. 74.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BURMA, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	10,52,410	..	..	..	10,52,410	13,820	15,690	90	29,600	5,020
1899-1900	11,69,387	..	..	..	11,69,387	15,265	16,504	144	31,913	3,743
1900-01	12,27,785	24,473	..	46	12,52,304	9,808	19,055	795	29,658	8,228
1901-02	13,86,454	37,829	..	285	14,24,568	10,942	24,079	111	35,132	11,380
1902-03	15,44,669	38,333	..	51	15,83,053	11,735	25,074	165	36,974	10,420
1903-04	15,99,383	42,740	..	1	16,42,124	13,784	30,788	121	44,693	13,211
1904-05	18,18,772	62,500	..	..	18,81,272	14,986	35,439	231	50,656	30,706
1905-06	22,22,995	70,302	..	..	22,93,297	16,727	50,235	328	67,290	13,835
1906-07	24,06,245	78,035	..	..	24,79,380	17,505	50,824	134	68,463	12,810
1907-08	23,87,764	85,139	..	..	24,72,903	17,678	51,602	236	69,516	15,804
1908-09	22,11,806	96,005	..	..	23,07,811	17,007	48,443	118	65,568	13,098
1909-10	21,32,045	1,01,512	..	130	22,33,687	16,661	47,881	123	64,665	11,533
1910-11	21,63,163	1,06,052	..	..	22,69,215	15,831	47,490	256	63,577	11,110
1911-12	20,66,237	17,900	..	1,370	20,85,507	14,310	44,780	189	59,279	5,355
1912-13	19,24,834	..	..	2,694	19,27,528	14,457	37,443	468	52,368	4,153
1913-14	19,12,626	..	..	1,760	19,14,386	18,414	24,759	351	43,524	2,682
1914-15	19,83,342	..	..	31,253	20,14,595	17,381	51,542	502	69,433	1,833
1915-16	20,57,485	..	..	1,340	20,58,825	16,491	21,399	292	38,182	2,125
1916-17	20,93,965	..	..	1,320	20,95,285	19,003	23,235	265	42,503	2,939
1917-18	18,45,638	..	..	1,105	18,46,743	16,981	17,802	163	34,936	2,735

No. 75.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BURMA, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . .	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899-1900 . .	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900-01 . . .	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901-02 . . .	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902-03 . . .	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903-04 . . .	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904-05 . . .	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,004	40,052	10,732	3,928	54,712	31,315
1905-06 . . .	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906-07 . . .	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907-08 . . .	7,60,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908-09 . . .	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027
1909-10 . . .	6,86,120	3,47,459	40,355	..	19,661	19,640	64,136	13,77,371	37,215	25,099	3,107	65,421	9,596
1910-11 . . .	6,96,996	4,57,458	59,319	..	30,116	30,085	1,52,719	16,26,693	39,597	20,256	2,408	62,261	9,710
1911-12 . . .	7,45,425	4,16,309	49,436	..	33,715	47,726	92,842	15,85,453	43,246	22,826	2,814	68,886	11,396
1912-13 . . .	8,21,785	4,47,724	44,328	..	42,747	39,756	83,431	16,79,771	46,562	18,525	2,876	67,963	9,137
1913-14 . . .	8,70,244	4,20,259	50,480	..	45,400	29,915	88,961	17,05,259	45,103	16,161	3,028	64,292	7,126
1914-15 . . .	7,48,101	3,03,910	26,987	..	25,84	25,222	1,14,150	14,43,754	40,002	15,177	2,244	57,423	5,014
1915-16 . . .	8,19,120	3,06,314	22,444	..	30,072	29,626	48,255	14,55,551	44,768	19,246	1,781	65,795	4,451
1916-17 . . .	8,47,938	3,76,373	31,180	..	36,074	29,536	50,683	15,69,446	44,086	13,711	1,953	59,750	7,102
1917-18 . . .	6,31,074	3,48,539	35,762	..	28,662	31,074	60,490	13,35,601	35,046	14,064	2,101	51,211	5,404

(a) Includes Rs. 2,00,000 annually from 1909-10 as contribution on account of unified stamps

No. 76.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the CENTRAL PROVINCES AND BERAR, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	45,402
1910-11	24,44,231	10,79,972	35,24,203	66,731	38,076	9,965	1,14,772	34,09,431	41,759
1911-12	21,39,892	11,70,110	33,60,002	71,066	33,043	9,609	1,13,718	32,46,284	45,875
1912-13	24,52,302	12,61,807	37,14,109	75,285	33,356	9,622	1,18,263	35,95,846	39,128
1913-14	25,72,124	13,67,378	39,39,502	81,175	37,951	11,194	1,30,320	38,09,182	37,181
1914-15	24,34,614	11,86,679	36,21,293	71,845	32,576	11,505	1,15,926	35,05,367	28,179
1915-16	27,50,265	11,94,376	39,44,641	74,279	38,360	12,081	1,24,720	38,19,921	24,146
1916-17	28,84,326	12,98,023	41,82,349	80,565	36,865	11,792	1,29,222	40,53,127	26,069
1917-18	29,45,119	13,07,199	42,52,318	81,010	35,065	11,920	1,27,995	41,24,323	27,242

No. 77.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the CENTRAL PROVINCES AND BERAR, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	10,50,860	47,290	7,840	..	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	..	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	..	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	..	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,339	5,988	..	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	9,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	..	15,55,081	12,540	21,385	337	34,262	16,989
1906-07	13,97,650	91,491	3,193	..	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	..	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	..	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	..	21,16,657	19,033	25,309	327	44,669	18,581
1910-11	23,38,566	1,05,005	660	..	24,44,231	15,892	24,815	300	39,007	17,108
1911-12	20,74,592	1,15,048	252	..	21,89,892	12,979	25,737	322	40,398	18,696
1912-13	23,24,568	1,27,707	27	..	24,52,302	14,339	26,129	296	39,404	19,629
1913-14	24,41,228	1,30,894	2	..	25,72,124	14,915	25,921	292	44,128	19,283
1914-15	25,06,660	1,27,954	..	..	26,34,614	14,582	23,831	297	38,710	9,979
1915-16	26,30,764	1,19,509	2	..	27,50,265	16,251	26,479	271	43,011	6,991
1916-17	27,71,173	1,13,144	9	..	28,84,326	17,178	24,933	330	42,441	11,301
1917-18	28,37,478	1,07,641	..	..	29,45,119	17,594	24,278	256	42,128	12,450

NOTE—Figures for Berar are included with effect from 1903-04

No. 78.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the CENTRAL PROVINCES AND BERAR, from 1898-99 to 1918-19

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	Total (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	3,98,090	..	7,880	29,810	..	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	..	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,633	20,474
1900-01	3,47,137	..	10,695	39,401	..	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02	4,12,329	..	11,381	34,691	..	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03	3,90,162	..	11,275	35,812	..	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07	8,45,052	1,155	44,468	..	..	13,467	..	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08	9,58,495	1,606	40,745	..	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09	9,73,365	999	30,352	..	..	..	11,626	10,16,342	43,932	7,928	13,306	65,166	26,260
1909-10	9,63,786	1,160	36,627	..	..	..	16,094	10,82,667	46,584	8,645	10,557	65,786	26,821
1910-11	9,45,733	1,243	51,333	..	..	..	16,663	10,79,972	52,839	13,261	9,665	75,765	24,651
1911-12	10,26,731	1,032	58,829	..	..	..	18,518	11,70,110	58,087	6,914	9,313	74,314	26,246
1912-13	11,17,630	732	58,140	..	..	..	20,305	12,61,807	60,946	7,619	9,300	77,865	20,432
1913-14	12,25,554	1,263	49,994	..	..	..	25,567	13,67,378	66,260	9,030	10,902	86,192	17,898
1914-15	10,70,668	1,454	20,712	..	..	..	28,845	11,66,679	57,263	8,745	11,208	77,216	18,250
1915-16	10,80,412	1,143	21,373	..	..	..	26,448	11,94,376	58,028	11,571	11,810	81,709	17,155
1916-17	11,79,616	2,307	23,071	..	..	..	28,029	12,98,023	63,387	11,932	11,462	86,781	14,768
1917-18	11,90,648	1,866	24,479	..	..	9	25,197	13,07,199	63,416	10,787	11,664	85,867	14,792

(a) Include Rs. 65,000 annually from 1909-10 as contribution on account of unified stamps

No. 79.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for ASSAM, from 1898-98 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	19,090
1899-1900	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	16,911
1900-01	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	19,905
1901-02	6,93,047	2,55,173	9,48,220	19,250	4,973	366	24,595	9,23,625	29,472
1902-03	7,29,539	2,94,679	10,24,218	21,090	5,629	710	27,438	9,96,780	22,083
1903-04	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	21,952
1904-05	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	19,863
1905-06 (a)	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	97,354
1906-07	65,23,537	25,45,128	90,68,715	1,90,518	42,535	5,441	2,47,494	88,21,221	1,76,239
1907-08	69,51,136	26,57,754	96,38,990	2,08,053	39,252	6,356	2,53,661	98,95,229	2,06,012
1908-09	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	1,96,976
1909-10	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	2,01,567
1910-11	80,52,132	26,21,396	1,06,73,528	2,13,511	45,784	6,658	2,65,953	1,04,07,575	1,82,812
1911-12 (a)	8,77,199	3,08,742	11,85,941	24,020	13,747	2,624	40,391	11,45,550	26,300
1912-13	9,42,356	3,38,635	12,80,991	26,629	8,719	1,372	36,720	12,44,271	26,080
1913-14	9,59,419	3,78,803	13,38,222	29,311	8,679	1,770	39,760	12,98,462	28,239
1914-15	10,30,414	3,80,097	14,10,511	29,816	8,952	2,488	41,256	13,69,255	31,549
1915-16	10,34,322	3,68,753	14,03,075	29,010	9,552	2,147	40,709	13,62,366	16,938
1916-17	10,59,125	3,54,216	14,13,341	28,301	9,142	1,674	39,117	13,74,224	18,046
1917-18	11,07,951	2,87,997	13,95,948	24,555	7,889	1,798	34,542	13,61,406	16,564

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 80.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for ASSAM, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	6,69,260	33,250	14,060	..	7,16,570	10,730	3,030	100	13,860	5,860
1899-1900	6,40,440	35,640	13,620	..	6,88,700	10,550	3,420	600	14,570	5,232
1900-01	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,103
1901-02	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902-03	6,75,592	38,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903-04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05	6,63,011	43,393	16,321	..	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a)	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,033
1906-07	60,11,894	3,56,318	1,55,375	..	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,483
1908-09	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	70,445
1909-10	69,20,381	3,98,395	1,76,286	..	75,04,062	74,484	23,770	1,637	99,891	69,969
1910-11	74,55,617	4,07,172	1,85,671	3,672	80,52,132	79,800	28,648	1,551	1,00,999	68,711
1911-12 (a)	8,07,702	50,416	19,064	17	8,77,199	8,574	9,481	664	18,719	9,870
1912-13	8,69,651	52,399	20,306	..	9,42,356	9,280	4,295	568	14,143	10,089
1913-14	8,81,485	56,262	21,672	..	9,59,419	9,883	4,256	692	14,831	11,278
1914-15	9,46,851	60,704	22,979	..	10,30,414	10,272	5,565	534	16,371	14,023
1915-16	9,53,658	58,845	21,819	..	10,34,322	10,165	6,406	746	17,317	5,292
1916-17	9,77,363	59,558	22,174	..	10,59,125	10,304	5,822	577	16,703	6,326
1917-18	10,30,398	55,835	21,718	..	11,07,951	10,661	5,083	673	16,417	4,464

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 81.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for ASSAM, from 1898-98 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta	
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges		TOTAL
1898-99	2,24,780	..	260	15,310	..	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	..	520	16,430	..	6,870	5,170	2,38,400	7,860	2,000	110	9,370	11,679
1900-01	2,31,640	..	470	16,810	..	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	..	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04	2,43,411	289	216	16,507	..	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,000	11,472
1905-06 (a)	20,51,267	..	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	..	38,296	1,10,000	..	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	80	68,568	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10	24,24,132	1,740	22,803	1,10,000	138	70,564	30,309	26,59,866	1,37,073	17,336	4,935	1,59,344	1,31,598
1910-11	23,78,604	8,421	27,343	1,10,000	159	69,933	26,936	26,21,396	1,33,711	17,136	5,107	1,55,954	1,14,101
1911-12 (a)	2,91,644	3,266	218	..	..	7,820	5,794	3,08,742	15,446	4,266	1,960	21,672	16,490
1912-13	3,22,521	718	7	..	..	8,183	7,206	3,38,633	17,349	4,424	804	22,577	15,991
1913-14	3,60,875	974	2	..	..	8,202	8,750	3,78,803	19,428	4,423	1,078	24,929	16,961
1914-15	3,62,238	873	..	..	..	8,389	8,167	3,00,077	19,44	3,337	1,954	24,883	17,522
1915-16	3,49,775	1,465	3	..	..	8,779	8,731	3,68,753	18,84	3,146	1,401	23,392	11,646
1916-17	3,36,257	729	1	..	..	9,073	8,156	3,54,216	17,997	3,320	1,097	22,411	12,420
1917-18	2,68,960	1,073	6	..	..	9,235	8,723	2,87,997	14,194	2,806	1,125	18,125	12,400

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 82.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763
1910-11	3,20,253	1,83,005	5,03,258	10,411	7,716	2,446	20,573	4,82,685	8,629
1911-12	3,55,082	2,15,098	5,70,780	12,004	10,470	2,458	24,932	5,45,848	6,517
1912-13	3,71,638	2,18,484	5,90,122	12,355	11,412	2,324	26,091	5,64,031	7,325
1913-14	4,34,153	2,34,324	6,68,477	13,156	12,342	3,204	28,702	6,39,775	8,762
1914-15	4,02,020	2,19,377	6,21,397	12,532	9,778	3,992	26,302	5,95,095	5,123
1915-16	4,41,541	2,35,531	6,77,072	13,375	13,975	3,334	30,684	6,46,388	4,761
1916-17	4,49,191	2,58,133	7,07,324	14,447	12,383	5,272	32,102	6,75,222	7,884
1917-18	4,53,805	2,76,534	7,30,339	15,281	12,917	4,634	32,832	6,97,507	5,704

No. 83.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	2,42,171	..	6,851	1,004	2,50,026	2,482	4,498	1,972	8,952	2,466
1902-03	2,32,422	..	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04	2,33,405	..	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05	2,32,810	..	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06	2,55,243	..	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07	2,58,486	..	6,524	..	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08	2,82,336	..	6,951	..	2,89,287	2,837	4,700	1,288	8,825	933
1908-09	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790
1909-10	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111
1910-11	3,11,727	..	7,282	1,244	3,20,253	2,729	4,047	1,425	8,201	1,937
1911-12	3,45,735	..	7,977	1,370	3,55,082	2,923	6,706	1,423	11,052	845
1912-13	3,62,623	..	8,244	771	3,71,638	3,035	5,305	1,162	9,502	318
1913-14	4,24,113	..	8,567	1,473	4,34,153	3,231	6,871	1,841	11,943	1,662
1914-15	3,91,118	..	8,512	2,390	4,02,020	3,201	5,829	2,330	11,460	810
1915-16	4,30,486	..	8,828	2,227	4,41,541	3,460	7,700	1,949	13,118	656
1916-17	4,38,116	..	8,977	2,098	4,49,191	3,688	5,894	3,108	12,690	1,141
1917-18	4,43,382	..	9,344	1,079	4,53,805	3,760	4,437	2,708	10,905	913

NOTE.—Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 84.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02 . . .	1,17,881	5	2,799	12,767	..	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03 . . .	1,30,690	26	3,399	12,092	..	2,232	2,158	1,50,597	7,037	2,353	1,053	10,448	5,772
1903-04 . . .	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,297	6,955	1,843	698	9,496	4,552
1904-05 . . .	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06 . . .	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07 . . .	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08 . . .	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09 . . .	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10 . . .	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652
1910-11 . . .	1,57,638	2,263	4,284	15,000	12	2,523	1,285	1,83,005	7,682	3,669	1,021	12,372	6,692
1911-12 . . .	1,88,308	2,541	5,362	15,000	23	2,477	1,987	2,15,998	9,081	3,764	1,035	13,880	5,672
1912-13 . . .	1,92,462	110	6,416	15,000	14	2,798	1,684	2,18,434	9,320	6,107	1,162	16,589	6,007
1913-14 . . .	2,06,741	43	6,469	15,000	69	2,890	3,103	2,34,324	9,925	5,471	1,363	16,759	7,100
1914-15 . . .	1,95,628	15	3,747	15,000	36	2,822	2,129	2,19,377	9,231	3,949	1,662	14,842	4,313
1915-16 . . .	2,11,084	126	4,450	15,000	10	2,891	1,970	2,35,531	9,915	6,266	1,385	17,566	4,105
1916-17 . . .	2,31,501	165	4,961	15,000	75	2,618	3,913	2,58,133	10,759	6,683	2,164	19,412	6,743
1917-18 . . .	2,49,348	115	5,171	15,000	10	2,824	4,066	2,76,534	11,521	8,480	1,926	21,927	4,791

No. 85.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for DELHI*, from 1912-13 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1912-13(a) . . .	81,836	62,659	1,44,495	2,825	3,311	578	6,714	1,37,781	..	..
1913-14 . . .	1,86,032	1,20,617	3,06,649	5,594	5,732	100	11,386	2,95,263	..	1,386
1914-15 . . .	1,99,839	1,27,415	3,27,254	4,884	10,573	1,047	16,504	3,10,750	..	774
1915-16 . . .	2,08,404	1,14,789	3,23,193	4,997	7,455	1,434	13,916	3,09,277	..	..
1916-17 . . .	2,06,588	1,46,137	3,52,995	5,467	7,168	1,365	14,000	3,38,995	..	..
1917-18 . . .	2,34,076	1,72,706	4,06,782	6,450	6,944	1,178	14,572	3,92,210	..	1,469

No. 86.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for DELHI*, from 1912-13 to 1917-18

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1912-13 (a) . . .	80,748	1,088	..	81,836	495	1,907	371	2,773	..
1913-14 . . .	1,83,501	1,980	..	1,86,032	1,025	1,988	61	3,074	404
1914-15 . . .	1,97,733	1,588	508	1,99,839	1,027	5,899	300	7,226	187
1915-16 . . .	2,06,337	1,650	417	2,08,404	1,032	3,158	500	4,740	..
1916-17 . . .	2,04,873	1,688	297	2,06,858	1,270	1,823	455	3,553	..
1917-18 . . .	2,31,626	2,085	365	2,34,076	1,104	2,170	294	3,568	338

No. 87.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL DELHI*, from 1912-13 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi	
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	Half anna and One-anna unified stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges		TOTAL
1912-13(a).	42,218	213	13,544	..	6,204	125	355	62,659	2,330	1,404	207	3,941	..
1913-14	79,974	166	19,788	..	18,315	373	2,001	1,20,617	4,479	3,794	39	8,312	982
1914-15	1,06,070	894	11,472	..	7,113	405	1,461	1,27,415	3,857	4,674	747	9,278	587
1915-16	92,940	123	10,957	..	9,053	229	1,487	1,14,789	3,915	4,327	934	9,176	..
1916-17	1,06,477	3,846	15,163	..	18,176	354	2,121	1,46,137	4,197	5,340	910	10,447	..
1917-18	1,33,830	775	19,170	..	15,792	542	2,597	1,72,706	5,346	4,774	884	11,004	1,131

* Constituted a separate province out of the Punjab in 1912

(a) Statistics are for 6 months from October 1912 to March 1913

EXCISE

[FOR TABLES, SEE PAGES 209 TO 246]

Revenue

During the ten years ending with 1918-19 the net receipts from excise duties increased from R9,18,30,000 to R16,37,33,000, the increase being at the rate of 78 per cent. The receipts from opium (consumed in India, not exported) rose from R1,48,72,000 to R2,42,25,000, being at the rate of 63 per cent. The net—receipts from liquors and from drugs other than opium (including miscellaneous receipts) rose from R7,69,58,000 to R13,95,08,000, the increase being at the rate of 81 per cent. The revenue from drugs (excluding opium) has risen in the ten years from R98,83,000 to R1,59,21,000, the increase being at the rate of 61 per cent.

Consumption

The consumption that is, the taxation works out to 10 annas and 11 pies per head of population in British India in 1918-19, as against, 6 annas and 9 pies in 1908-09. The consumption in 1918-19, province by province, is shown in the table below.

	Consumption per head. Rs. A. P.		Consumption per head. Rs. A. P.
India, General	0 5 4	Bihar and Orissa	0 5 8
Bengal	0 6 2	Burma	0 14 9
Madras	1 1 11	Central Provinces and Berar	0 14 1
Bombay	1 14 10	Assam	0 14 3
United Provinces	0 5 5	North-West Frontier Province	0 4 2
Punjab	0 8 6	Delhi	1 0 9
		AVERAGE	0 10 11

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Punjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had formerly been omitted from the head "India, general."

Until 1903-04 the receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have since been revised and the receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out for all the years except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

EXCISE*

No. 88.—RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1899-1900 to 1918-19

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium Excise	Total receipts					
1899-1900	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,73,59,102	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900-01	4,23,45,156	4,02,263	59,13,399	1,59,937	1,03,17,621	5,91,96,376	4,88,80,755	25,23,808	4,63,56,947	1,03,17,621	5,66,74,568
1901-02	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902-03	4,76,91,766	5,33,209	66,85,846	1,61,607	1,08,17,526	6,58,89,954	5,50,72,428	28,76,970	5,21,95,458	1,08,17,526	6,30,15,984
1903-04	5,42,06,254	5,82,600	72,39,683	2,40,933	1,26,81,626	7,40,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904-05	5,10,61,069	5,84,154	68,03,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,33,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,097	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08	6,87,37,319	6,37,050	88,49,502	2,71,407	1,47,06,364	9,32,01,643	7,84,95,279	46,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908-09	7,04,54,433	7,81,308	94,06,474	3,15,822	1,48,49,348	9,56,07,385	8,00,58,037	61,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10	7,21,21,771	7,49,989	98,83,334	3,98,370	1,48,71,916	9,80,25,380	8,31,53,464	61,95,528	7,60,57,936	1,48,71,916	9,18,29,852
1910-11	7,79,83,543	8,38,667	1,06,95,781	3,56,590	1,55,56,205	10,54,10,786	8,98,64,581	62,14,273	8,36,40,308	1,55,56,205	9,91,96,513
1911-12	8,56,47,641	9,23,828	1,13,85,744	4,01,167	1,57,46,775	11,41,05,045	9,83,58,370	64,59,350	9,18,99,020	1,57,46,775	10,76,45,775
1912-13	9,20,26,370	8,37,383	1,21,57,163	4,27,455	1,78,24,011	12,32,72,382	10,54,48,371	67,31,622	9,87,16,749	1,78,24,011	11,65,40,760
1913-14	9,87,18,287	8,25,587	1,36,59,163	4,82,100	1,93,66,587	13,30,51,734	11,36,85,157	70,28,194	10,66,56,943	1,93,66,587	12,60,23,540
1914-15	9,77,06,773	9,38,003	1,40,21,312	5,99,693	1,94,99,479	13,28,15,230	11,33,16,751	75,01,389	10,58,14,362	1,94,99,479	12,53,13,841
1915-16	9,29,48,755	10,29,561	1,42,66,894	5,51,297	2,05,45,085	12,93,41,572	10,87,96,507	77,16,423	10,10,80,079	2,05,45,085	12,16,25,144
1916-17	9,96,85,481	18,80,373	1,48,06,031	5,74,101	2,11,46,200	13,80,92,186	11,69,45,986	78,21,327	10,91,24,659	2,11,46,200	13,02,70,859
1917-18	11,09,90,299	30,07,474	1,49,29,448	6,10,518	2,28,05,937	15,28,42,776	12,95,37,739	79,80,098	12,15,57,641	2,28,05,937	14,43,62,678
1918-19	12,80,52,740	36,15,693	1,59,21,379	7,59,909	2,42,25,370	17,25,74,891	14,83,49,721	88,41,064	13,95,07,757	2,42,25,370	16,37,32,927

No. 89.—RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES,† in each official year from 1899-1900 to 1918-19

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium Excise	Total receipts					
1899-1900	55,28,845	24,430	5,98,426	17,700	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900-01	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901-02	59,13,155	29,601	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902-03	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903-04	68,33,346	26,916	8,46,351	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904-05	72,93,264	29,509	9,44,933	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905-06	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906-07	73,80,682	29,800	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,350	15,05,744	94,71,594
1907-08	80,01,934	26,118	9,57,239	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908-09	75,92,667	45,329	10,27,823	38,279	16,66,258	1,03,66,386	90,25,128	5,01,100	81,11,028	16,66,258	97,77,286
1909-10	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008
1910-11	1,06,67,829	45,182	12,22,272	57,015	14,37,533	1,37,29,831	1,22,92,028	6,60,054	1,16,32,662	14,37,533	1,30,70,195
1911-12	1,18,12,972	45,459	11,79,145	71,614	14,93,427	1,41,54,297	1,31,09,190	7,19,998	1,23,89,192	14,93,427	1,38,14,229
1912-13	1,22,95,347	11,171	12,04,470	93,611	14,14,750	1,50,19,349	1,36,04,599	7,07,049	1,28,97,550	14,14,750	1,43,12,300
1913-14	1,24,45,277	..	13,83,273	1,38,756	14,29,904	1,53,97,210	1,39,67,306	6,39,133	1,32,26,121	14,29,904	1,46,56,025
1914-15	1,28,55,220	..	13,60,793	1,41,292	15,46,385	1,58,83,690	1,43,87,305	7,60,272	1,35,77,038	15,46,385	1,51,23,418
1915-16	1,32,67,665	..	14,35,160	1,08,284	17,27,327	1,65,33,436	1,48,06,109	8,02,997	1,40,08,112	17,27,327	1,57,30,439
1916-17	1,38,45,654	3,74,775	16,13,712	1,19,578	17,05,819	1,76,54,536	1,59,33,717	9,12,587	1,50,41,123	17,05,819	1,67,41,949
1917-18	1,69,24,511	5,83,230	16,61,045	97,805	20,38,790	2,10,05,181	1,92,66,391	10,19,824	1,83,46,567	20,38,790	2,03,85,357
1918-19	2,05,56,220	5,64,567	17,56,723	1,13,342	20,21,417	2,54,02,269	2,33,80,852	9,75,448	2,24,05,400	20,21,417	2,44,26,823

NOTE.—Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium under the head of "opium." The revision has been carried out for all years except in the case of Allahabad where the receipts prior to 1901-02 are not available.

* Compiled from special official returns

† Except Bihar and Orissa

No. 90.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
RECEIPTS—										
Spirits—										
India, General†	4,93,605	8,50,847	7,52,997	8,15,045	8,84,830	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414
Burma	25,59,990	28,11,134	29,38,409	29,65,164	33,75,180	33,97,461	40,13,391	35,72,170	36,59,381	39,42,806
Assam	6,90,479	7,20,870	7,26,655	7,19,764	7,29,920	7,09,175	19,20,280	20,54,226	22,30,047	22,69,531
Bengal	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,370	1,08,90,153	1,16,51,338	1,23,91,840
Bihar and Orissa‡										
United Provinces:										
Agra	38,86,712	35,62,411	39,83,385	44,30,926	49,82,504	52,80,496	54,27,908	44,68,756	45,39,570	41,91,407
Oudh	12,56,375	14,03,363	17,89,472	18,95,048	20,07,408	21,20,249	16,77,176	18,27,462	16,18,320	14,28,292
Punjab	15,51,639	15,98,425	15,07,752	16,20,325	17,35,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754
Delhi										
N.-W. Frontier†			1,05,983	1,14,111	1,09,918	1,08,595	1,07,932	1,07,350	1,14,759	1,26,637
Bombay	91,04,461	86,83,892	92,80,549	95,50,736	1,05,63,830	1,19,54,524	1,22,79,598	1,29,73,387	1,43,11,771	1,44,17,224
Central Provinces	12,29,073	10,76,011	12,37,916	14,65,907	32,49,536	41,27,658	54,91,690	64,72,968	55,28,323	47,60,902
Madras	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,438	1,73,45,017	1,75,95,144	1,89,29,367	2,13,09,399	2,36,31,935
TOTAL	4,13,34,011	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,48,15,118	6,87,37,319	7,04,54,433
Beer—										
India, General†		1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928
Burma	23,950	16,506	19,520	16,480	16,458	18,295	11,453	7,414	13,979	9,485
Assam										
Bengal	5,150	4,963	4,903	4,541	4,563	4,483	5,075	3,444	8,298	8,575
United Provinces:										
Agra	45,166	39,740	55,839	59,651	55,118	59,909	49,153	51,829	48,530	55,008
Oudh	24,381	26,020	29,901	25,926	29,509	32,243	29,800	26,113	42,476	45,476
Punjab	1,14,133	1,01,114	1,21,572	1,29,674	1,26,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365
Delhi										
N.-W. Frontier†				38,674	34,493	31,027	22,114	13,368	15,190	52,447
Bombay	13,685	12,183	11,961	9,244	7,751	6,609	6,460	7,138	9,940	9,940
Central Provinces	37,560	58,620	48,730	86,026	1,13,210	97,705	1,53,387	1,31,361	2,39,462	1,79,744
Madras										
TOTAL	3,06,015	4,02,263	4,57,741	5,33,209	5,82,506	5,84,154	5,94,529	5,66,395	6,37,050	7,81,308
Drugs—other than opium—										
India, General†	35,244	34,903	37,743	37,549	38,493	50,453	53,677	49,167	39,888	55,420
Burma	40	18	23	23	20	38	82	105	124	147
Assam	3,72,297	4,06,520	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	15,67,038	17,15,400	18,12,995
Bengal	27,90,100	30,39,156	31,95,535	33,80,930	34,50,318	25,06,377	23,52,787	28,12,314	27,50,663	29,48,432
Bihar and Orissa‡										
United Provinces:										
Agra	8,85,307	9,49,999	9,78,221	11,02,083	12,44,258	12,83,880	13,20,003	13,31,063	13,32,979	14,03,115
Oudh	2,97,049	5,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,37,607	4,63,058	5,29,152
Punjab	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066
Delhi										
N.-W. Frontier†			36,406	38,107	50,690	41,683	55,590	55,310	62,710	69,410
Bombay	4,81,450	4,83,185	4,81,442	4,96,388	5,01,165	4,87,932	5,08,465	7,81,366	9,21,147	9,89,361
Central Provinces	1,85,119	1,70,302	1,73,417	1,95,415	2,76,222	3,26,906	3,99,220	4,49,621	4,29,140	4,49,114
Madras	1,77,360	2,06,630	2,55,425	2,99,590	3,13,134	3,87,235	4,42,689	4,75,205	4,90,256	5,32,202
TOTAL	55,60,201	59,13,399	61,83,873	66,85,846	72,39,683	68,03,094	88,13,435	88,13,689	88,40,503	94,06,474
Miscellaneous Receipts—										
India, General†	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351
Burma	43,550	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967
Assam	909	854	1,092	1,092	1,039	962	1,733	1,672	1,840	1,740
Bengal	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396
Bihar and Orissa‡										
United Provinces:										
Agra	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839
Oudh	695	815	872	866	1,012	1,034	1,220	1,677	1,692	939
Punjab	1,465	896	800	871	1,123	888	640	740	650	757
Delhi										
N.-W. Frontier†			105	89	33	10	44	108	83	115
Bombay					67,884	71,910	79,751	73,032	79,440	1,19,985
Central Provinces	22,896	19,063	22,742	22,274	4,580	3,900	5,610	7,686	16,687	15,643
Madras	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,954	79,780
TOTAL	1,58,925	1,59,937	1,66,845	1,61,607	2,46,933	2,39,100	2,92,060	2,66,023	2,71,407	3,15,822
TOTAL RECEIPTS	4,73,50,152	4,88,80,755	5,15,30,236	5,50,72,428	6,22,75,737	6,46,87,417	7,16,82,990	7,44,62,125	7,84,95,279	8,00,58,037
CHARGES—										
India, General†	15,460	28,694	23,019	22,748	24,410	28,623	29,813	41,451	71,789	49,058
Burma	1,95,670	2,17,713	2,31,131	4,85,642	7,18,669	10,40,181	10,94,986	11,37,350	11,23,736	12,08,358
Assam	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,870
Bengal	6,85,990	6,73,358	6,75,813	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	8,15,578
Bihar and Orissa‡										
United Provinces:										
Agra	83,708	1,05,543	88,734	91,831	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468
Oudh	29,037	20,712	20,772	25,136	29,537	22,237	27,680	24,880	40,230	49,317
Punjab	69,516	58,498	63,008	69,307	158,218	66,144	77,667	73,438	71,021	79,554
Delhi										
N.-W. Frontier†			7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821
Bombay	3,34,220	3,45,690	3,53,157	3,54,754	4,03,524	4,70,418	5,21,340	5,37,098	8,82,223	13,19,328
Central Provinces	52,905	47,421	51,823	57,805	73,837	98,329	1,64,246	2,51,840	2,82,623	3,21,544
Madras	9,00,630	10,06,200	9,95,471	9,74,095	9,96,380	9,99,828	10,20,010	10,08,771	10,40,924	15,47,585
TOTAL	24,65,611	25,23,808	25,26,288	28,76,970	32,78,336	35,58,337	38,83,446	40,97,789	46,86,078	61,32,515
NET RECEIPTS—										
India, General†	5,20,461	10,37,962	8,93,873	9,96,832	11,04,509	11,50,066	11,16,523	11,00,814	11,51,165	14,44,055
Burma	24,61,260	26,51,977	28,22,336	25,48,232	27,27,064	30,38,313	30,14,354	24,56,568	25,02,927	27,96,047
Assam	10,36,229	11,98,032	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,00,488
Bengal	1,08,25,100	1,13,84,962	1,17,29,291	1,23,62,969	1,28,91,432	1,13,66,958	1,25,84,904	1,29,92,741	1,36,45,231	1,39,65,065
Bihar and Orissa‡										
United Provinces:										
Agra	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	68,17,112	68,17,112	55,34,931
Oudh	15,57,893	17,29,566	21,28,242	23,10,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542
Punjab	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,343	28,39,997	31,87,433	33,70,394	37,58,358
Delhi										
N.-W. Frontier†			13,520	14,518	15,340	14,302	15,582	16,595	16,970	1,56,341
Bombay	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,856	1,24,04,975	1,27,25,379	1,38,09,690	1,44,45,375	1,42,50,794
Central Provinces	13,97,768	12,90,078	14,01,708	16,34,135	34,35,359	43,72,558	66,85,355	66,85,355	66,85,355	149,36,803
Madras	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,76,930
TOTAL	4,48,93,541	4,63,50,947	4,90,03,948	5,21,95,458	5,89,97,040	6,11,20,080	6,77,99,544	7,03,84,384	7,38,09,739	8,25,62,628

OPIUM), in the several PROVINCES in INDIA, in each official year from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
13,22,356	14,23,582	14,04,470	11,53,376	11,70,271	14,18,324	14,00,062	15,78,842	19,94,361	25,45,713	RECEIPTS—
4,90,242	37,60,483	42,38,797	42,98,063	46,05,241	45,84,227	48,26,637	47,28,637	48,45,496	52,51,714	Spirits—
24,24,472	26,77,800	12,26,749	14,24,946	15,49,113	15,23,571	15,41,130	15,71,777	14,77,400	16,98,390	India, General
1,10,69,328	1,18,39,292	70,79,461	82,56,957	89,20,858	87,39,017	83,99,558	75,18,238	90,08,170	1,07,37,074	Burma
	64,04,933	68,36,153	71,42,949	74,43,135	67,65,127	68,79,309	68,79,309	75,51,198	79,55,202	Assam
43,14,100	51,64,975	56,01,875	62,26,034	66,30,810	60,77,197	58,11,850	66,59,658	73,56,405	83,02,363	Bengal
14,90,000	20,00,000	23,04,914	27,10,057	28,35,920	24,32,398	25,72,391	25,81,257	31,09,270	31,09,270	United Provinces
26,26,675	37,51,458	42,65,601	43,66,666	46,19,002	44,80,945	43,75,539	45,62,434	49,78,942	63,00,864	Agra
1,29,440	1,06,855	1,40,475	1,48,668	1,66,202	1,76,157	1,46,733	1,45,682	1,06,221	2,26,672	Oudh
1,49,96,010	1,61,99,775	1,77,10,879	1,83,58,133	1,89,65,144	1,85,32,094	1,90,45,418	2,18,37,594	2,06,75,426	3,10,80,382	Punjab
49,12,727	55,22,664	67,93,028	79,06,842	86,67,215	80,50,161	70,95,712	79,67,387	82,35,779	90,87,426	Delhi
2,45,15,464	2,55,17,869	2,76,14,961	3,05,91,549	3,33,09,044	3,30,50,096	3,13,67,916	3,52,26,633	3,58,57,407	4,15,20,137	N.W. Frontier
										Bombay
										Central Provinces
										Madras
7,21,21,771	7,79,63,543	8,56,47,641	9,20,26,370	9,87,18,287	9,77,06,773	9,29,48,755	9,96,85,481	11,09,90,299	12,80,52,740	TOTAL
										Beer—
5,07,035	1,71,918	1,88,502	1,87,003	1,83,802	2,06,261	2,36,682	3,06,415	5,29,740	6,74,402	India, General
31,875	46,406	39,465	46,742	38,892	30,427	29,675	57,880	68,583	98,535	Burma
13,920	17,206	18,592	12,778	11,904	9,468	4,809	13,674	16,793	16,634	Assam
73,871	73,901	74,894	60,150	63,303	42,223	8,811	35,419	34,460	66,200	Bengal
29,459	37,876	37,840	57,783	57,783	57,783	57,783	57,783	57,783	57,783	United Provinces
2,11,380	2,11,812	2,87,950	2,97,496	2,50,476	2,83,311	1,53,047	4,06,321	7,74,789	8,84,044	Agra
47,585	55,637	60,833	56,598	59,632	93,794	2,34,130	4,22,345	9,71,708	10,50,298	Oudh
9,089	5,853	1,398	1,014	3,954	4,491	3,02,407	4,87,945	6,11,197	8,23,070	Punjab
1,84,824	2,11,968	2,14,708	2,29,459	2,13,624	3,18,208	3,02,407	4,87,945	6,11,197	8,23,070	Delhi
7,49,989	8,38,667	8,32,828	7,39,583	8,25,587	9,88,003	10,20,561	18,80,373	30,07,474	36,15,693	N.W. Frontier
										Bombay
										Central Provinces
										Madras
										TOTAL
57,021	1,08,226	1,13,639	1,09,987	1,21,881	1,54,598	1,59,727	1,65,244	1,74,658	1,79,862	Drugs—other than Opium
319	261	118	115	208	155	1,012	1,012	1,012	1,012	India, General
21,74,601	21,74,601	21,74,601	21,74,601	21,74,601	21,74,601	21,74,601	21,74,601	21,74,601	21,74,601	Assam
31,15,331	34,36,869	30,70,851	30,70,851	36,74,516	36,74,516	35,37,728	36,50,802	35,96,269	36,92,748	Bengal
		22,16,767	29,05,396	23,82,659	26,43,100	25,86,618	26,81,618	25,15,458	25,61,618	United Provinces
13,26,386	14,26,483	14,69,697	18,04,288	19,36,661	19,77,721	20,40,800	20,35,076	20,63,468	21,56,721	Agra
4,70,245	5,37,647	6,01,307	5,87,993	6,40,805	6,61,070	7,56,779	7,56,779	7,56,779	8,15,857	Oudh
1,13,598	6,69,797	7,02,377	7,44,121	7,59,904	9,57,730	8,10,029	8,10,029	9,30,514	9,88,656	Punjab
7,29,299	90,799	76,666	1,36,445	77,945	83,982	38,264	37,932	82,648	96,423	Delhi
11,01,505	12,51,762	12,89,122	12,26,125	14,21,423	13,84,636	15,78,371	16,50,438	18,07,016	22,37,413	N.W. Frontier
4,06,979	5,23,372	6,30,596	7,39,642	8,09,212	8,50,460	8,58,687	8,57,048	8,94,325	8,88,984	Bombay
5,70,822	5,60,373	6,27,454	7,31,223	8,65,564	10,21,017	10,66,911	11,18,382	12,26,188	13,95,660	Central Provinces
98,83,394	1,06,95,781	1,13,85,744	1,21,67,163	1,36,59,163	1,40,21,312	1,42,66,894	1,48,06,031	1,49,29,418	1,59,21,379	Madras
										TOTAL
1,465	3,570	5,833	3,490	3,451	3,181	4,275	3,931	12,365	6,644	Miscellaneous Receipts
85,067	70,348	89,303	1,08,046	1,59,116	1,67,833	1,14,260	1,14,164	92,638	94,624	India, General
15,846	18,317	4,933	1,531	2,903	3,241	3,023	2,293	10,507	80,757	Burma
29,839	29,363	34,510	34,118	37,667	41,038	53,588	55,616	52,460	52,460	Assam
		23,220	43,430	27,694	21,875	24,504	27,272	14,396	32,491	Bengal
6,551	5,741	5,761	6,947	7,872	46,242	40,474	33,415	47,781	44,281	United Provinces
747	680	1,242	1,926	2,127	1,730	2,123	2,782	2,727	3,436	Oudh
12,390	3,681	1,479	1,378	2,263	3,071	7,543	5,900	4,680	3,646	Punjab
										Delhi
224	148	20	43	66	132	111	291	77	48	N.W. Frontier
1,41,354	97,856	91,041	84,217	34,123	77,314	60,124	71,757	68,267	63,427	Bombay
14,064	24,127	29,363	34,118	37,667	41,038	53,588	55,616	52,460	52,460	Central Provinces
96,833	1,02,750	1,10,555	1,13,017	1,60,039	2,06,329	2,13,340	2,27,100	25,662	3,30,915	Madras
9,98,370	3,56,590	4,01,157	4,27,455	4,82,100	5,09,063	5,51,299	5,74,101	6,10,518	7,59,909	TOTAL
8,31,53,464	8,98,54,581	9,83,58,370	10,54,48,371	11,36,85,137	11,38,15,751	10,87,96,507	11,69,45,986	13,95,37,739	14,83,49,721	TOTAL RECEIPTS
										CHARGES—
52,878	59,851	74,188	79,834	80,897	1,00,200	1,00,527	1,08,868	1,04,630	1,13,507	India, General
12,58,126	11,98,864	12,15,557	12,65,300	12,72,536	12,79,375	12,65,062	12,81,105	15,82,531	13,17,132	Burma
29,872	30,961	1,09,765	1,14,032	1,17,154	1,29,510	1,41,459	1,40,217	1,61,874	1,61,874	Assam
9,83,250	9,32,388	6,21,197	6,00,994	6,43,000	7,42,121	11,63,674	12,35,941	12,97,674	12,97,674	Bengal
		4,06,727	5,36,154	6,02,820	6,08,945	6,14,258	6,63,482	6,69,448	7,44,822	United Provinces
1,87,513	1,86,077	2,27,550	2,36,675	2,54,405	2,84,554	2,79,709	2,56,391	3,29,697	3,41,191	Agra
70,187	67,533	70,397	76,587	82,717	87,522	88,839	1,61,381	95,371	92,718	Oudh
89,988	1,67,982	1,76,586	2,13,475	2,03,410	2,40,814	2,56,995	2,42,987	2,54,384	2,41,621	Punjab
										Delhi
8,336	12,514	14,703	13,850	17,098	13,855	16,687	16,105	17,012	21,964	N.W. Frontier
11,78,621	11,86,745	12,94,750	14,08,957	15,40,633	16,81,641	14,89,227	14,50,554	14,84,006	17,36,698	Bombay
3,84,247	2,95,412	3,11,566	3,24,079	3,45,653	4,31,304	4,52,394	5,10,775	5,44,812	5,44,812	Central Provinces
15,50,631	18,00,741	18,46,274	18,60,399	18,61,294	18,77,401	19,09,577	18,61,890	18,57,676	21,59,351	Madras
61,95,528	62,14,273	64,50,350	67,81,622	70,28,164	75,01,389	77,16,428	78,21,327	79,80,008	88,41,961	TOTAL
14,79,000	16,47,445	16,38,256	13,74,022	13,68,508	16,32,154	17,01,119	20,10,554	26,06,494	32,93,114	India, General
29,872	30,77,493	31,22,622	32,44,093	33,45,223	39,92,996	28,74,444	31,70,616	33,79,121	33,38,475	Burma
41,69,511	41,65,552	1,05,07,217	1,09,91,113	2,26,128	2,21,950	2,21,326	2,28,536	2,03,303	22,74,002	Assam
1,33,33,149	1,43,90,342	1,51,07,827	1,07,51,554	1,20,01,883	1,16,95,471	1,09,68,461	1,03,70,556	1,14,47,903	1,32,43,243	Bengal
		82,09,193	86,45,974	91,50,473	95,00,165	87,62,038	89,24,717	94,24,694	98,01,976	United Provinces
55,33,404	64,91,023	69,24,617	78,50,744	83,85,181	78,58,839	76,21,726	85,07,177	91,81,417	1,02,18,374	Agra
19,54,732	24,30,318	25,10,061	32,44,093	33,45,223	39,92,996	28,74,444	31,70,616	33,79,121	33,38,475	Oudh
38,80,055	44,68,766	50,80,715	51,36,176	54,19,325	53,22,963	50,98,762	56,32,680	64,34,541	79,95,079	Punjab
1,94,027	1,64,251	2,02,362	2,17,306	2,00,504	2,04,064	1,77,173	1,74,347	2,38,391	3,15,453	Delhi
1,51,12,833	1,64,12,285	1,78,02,621	1,83,10,524	1,89,39,694	1,94,28,154	1,92,697	2,07,847	2,10,540	2,09,426	N.W. Frontier
50,95,662	1,57,88,004	1,73,38,696	1,85,51,456	1,97,46,123	1,85,08,390	74,49,707	84,34,569	86,1,007	94,64,502	Bombay
2,39,17,018	2,45,82,219	2,67,39,490	2,90,04,880	3,26,87,007	3,27,18,249	3,11,06,577	3,51,98,189	3,80,87,718	4,19,15,561	Central Provinces
7,69,57,936	8,36,40,308	9,20,90,020	9,87,16,749	10,58,14,362	10,58,14,362	10,10,80,079	10,51,24,650	12,15,97,461	13,95,07,757	Madras
										TOTAL

NOTE.—Variations in the figures for Bengal and Assam are due to the territorial changes in these provinces in 1905 and 1912

No. 91.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1890-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
RECEIPTS—										
<i>Spirits—</i>										
Rangoon	5,62,950	6,60,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675
Shillong	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700
Calcutta and suburbs .	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,066	27,05,434	28,41,731	27,28,997
Allahabad	1,57,410	1,68,780	1,98,743	1,93,141	2,30,683	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734
Lucknow	2,55,227	2,97,556	3,59,096	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553
Lahore	2,00,783	2,17,728	1,43,419	1,62,153	57,047	60,115	63,892	86,908	1,04,409	92,779
Peshawar . . . .	..	..	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155
Bombay, town and island .	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,45,094	13,31,151	12,50,100
Nagpur	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508
Madras	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396
TOTAL	55,28,845	57,35,862	59,13,155	62,03,706	68,33,346	72,93,264	73,35,398	73,80,682	80,01,684	75,92,697
<i>Beer—</i>										
Rangoon . . . .	..	..	..	..	..	..	..	..	..	..
Shillong . . . .	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs .	..	..	..	..	..	..	..	..	..	2,853
Allahabad . . . .	..	..	..	..	..	..	..	..	..	..
Lucknow	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476
Lahore . . . .	..	..	..	..	..	..	..	..	..	..
Peshawar . . . .	..	..	..	..	..	..	..	..	..	..
Bombay, town and island .	..	..	..	..	..	..	..	..	..	..
Nagpur . . . .	..	..	..	..	..	..	..	..	..	..
Madras . . . .	..	..	..	..	..	..	..	..	..	..
TOTAL	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	45,322
<i>Drugs—other than Opium—</i>										
Rangoon	30	8	13	18	5	13	21	52	79	24
Shillong	777	700	513	464	530	730	589	645	587	638
Calcutta and suburbs .	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772
Allahabad	58,760	65,010	56,883	56,454	84,714	97,016	1,02,962	86,078	79,198	77,306
Lucknow	83,634	83,640	1,07,328	1,03,815	1,85,400	91,570	1,89,220	1,95,982	1,43,357	1,43,781
Lahore	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	14,669
Peshawar . . . .	..	..	9,008	8,755	12,392	9,705	11,901	15,126	17,123	17,688
Bombay, town and island .	79,870	83,206	94,024	1,03,735	87,088	2,33,589	2,99,181	1,06,041	1,67,780	2,06,024
Nagpur	14,769	12,994	13,050	12,062	16,150	15,385	20,334	23,504	27,524	24,964
Madras	4,330	15,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957
TOTAL	5,98,426	6,47,680	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756	9,57,259	10,27,823
<i>Miscellaneous Receipts—</i>										
Rangoon	20	10,411	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509
Shillong	10	49	27	1	6	10	2	87	14	8
Calcutta and suburbs .	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056
Allahabad	7,450	7,080	232	171	71	117	27	53	71	153
Lucknow	102	87	83	91	57	28	46	351	425	116
Bombay, town and island .	..	..	..	..	..	..	..	..	..	..
Nagpur	28	27	60	5	12	88	138	222	370	536
Madras	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,909	901
TOTAL	17,700	24,333	21,428	14,858	36,374	12,023	27,261	28,328	26,811	36,279
TOTAL RECEIPTS	61,69,401	64,34,100	66,89,908	70,13,487	77,43,487	82,79,389	85,51,263	84,20,566	90,12,172	87,02,128

CAPITAL CITIES of the several PROVINCES,* in each official year from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										RECEIPTS—
										Spirits—
9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,23,027	9,43,667	9,87,887	10,98,688	Rangoon
8,514	10,085	10,571	13,587	15,130	16,350	16,243	21,793	6,460	9,295	Shillong
28,71,731	31,63,058	32,26,476	32,90,732	33,81,585	32,76,230	34,85,160	29,73,002	42,45,516	51,72,497	Calcutta and suburbs
2,33,598	2,93,015	3,21,981	3,38,440	3,39,806	3,13,388	3,00,750	3,10,438	3,50,113	3,94,740	Allahabad
3,42,141	4,28,672	4,80,717	5,47,799	5,10,602	4,68,430	4,40,068	5,24,618	5,65,883	7,42,041	Lucknow
68,713	99,226	1,22,753	1,55,151	1,26,831	2,05,904	1,54,616	1,47,677	1,56,931	1,68,442	Lahore
22,900	20,490	21,925	30,025	27,929	27,005	24,000	25,990	30,750	36,450	Peshawar
12,32,090	38,00,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,96,138	69,05,205	86,61,030	Bombay, town and island
5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	7,18,133	5,72,035	4,90,741	6,39,971	6,82,513	Nagpur
16,20,334	17,72,335	19,73,304	20,36,730	22,46,712	23,67,318	24,96,509	26,11,510	30,35,789	35,90,523	Madras
78,84,067	1,09,67,829	1,18,12,972	1,22,95,347	1,24,45,277	1,28,85,220	1,32,67,665	1,38,45,654	1,69,24,511	2,05,56,220	TOTAL
										Beer—
..	..	..	..	..	..	..	..	..	50	Rangoon
..	..	..	..	..	..	..	..	..	..	Shillong
7,463	7,306	7,904	5,436	..	..	..	..	..	..	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	Allahabad
26,459	37,876	37,555	5,735	..	..	..	..	..	..	Lucknow
..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	Peshawar
..	..	..	..	..	..	..	3,74,775	5,83,230	9,54,517	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	Madras
33,922	45,182	45,459	11,171	..	..	..	3,74,775	5,83,230	9,54,517	TOTAL
										Drugs—other than Opium
95	105	32	18	15	14	14	15	15	21	Rangoon
1,051	882	1,279	1,164	1,288	1,014	1,030	1,375	1,405	1,598	Shillong
5,30,838	5,44,330	6,58,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	6,74,476	7,28,969	Calcutta and suburbs
85,170	70,229	76,044	83,378	75,975	65,204	71,802	62,927	50,430	45,706	Allahabad
1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	1,65,908	1,74,046	2,69,487	3,03,190	2,98,165	Lucknow
16,169	10,646	18,721	24,683	19,973	20,138	24,748	25,548	32,532	27,257	Lahore
18,208	14,296	14,477	23,972	28,284	28,027	26,536	27,000	27,089	30,625	Peshawar
2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,560	4,21,466	4,61,091	Bombay, town and island
31,408	36,723	33,596	41,478	39,547	46,404	46,717	51,080	41,437	41,109	Nagpur
57,967	55,865	58,976	64,455	69,990	1,01,242	94,539	96,435	1,09,005	1,23,182	Madras
11,50,327	12,22,272	11,79,145	12,04,470	13,33,273	13,60,793	14,35,100	16,13,712	16,61,045	17,66,723	TOTAL
										Miscellaneous Receipts—
38,377	40,566	54,464	74,749	1,20,146	1,21,265	78,821	93,804	69,689	75,445	Rangoon
1	10	12	14	20	16	18	28	36	332	Shillong
10,226	11,550	11,801	12,453	11,524	12,868	15,141	11,440	16,749	13,807	Calcutta and suburbs
234	334	464	306	325	251	1,372	1,846	1,609	1,680	Allahabad
51	58	120	63	112	159	863	666	697	247	Lucknow
..	..	..	..	..	..	..	7,358	4,839	7,446	Bombay, town and island
1,665	2,191	1,399	2,958	2,641	2,619	2,377	1,995	12,000	425	Nagpur
1,552	2,306	3,354	3,068	3,988	4,114	4,682	2,439	1,988	14,020	Madras
52,496	57,015	71,014	93,611	1,38,756	1,41,292	1,03,234	1,19,576	97,905	1,13,342	TOTAL
91,20,722	1,22,92,298	1,31,09,190	1,36,04,599	1,30,07,306	1,43,37,305	1,48,06,109	1,59,53,717	1,92,66,391	2,33,80,852	TOTAL RECEIPTS

No. 91.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
CHARGES—										
Rangoon	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270
Shillong	1,480	953	595	460	760	310	456	550	900	937
Calcutta and suburbs	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,469
Allahabad	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,023	19,039
Lucknow	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	19,197
Lahore	4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805
Peshawar . . . . .	..	..	489	987	487	470	665	1,087	50	100
Bombay, town and Island	67,500	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303
Nagpur	273	262	389	312	403	476	363	505	668	816
Madras	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134
TOTAL	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,68,373	5,91,100
NET RECEIPTS—										
Rangoon	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938
Shillong	5,030	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409
Calcutta and suburbs	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279
Allahabad	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,219	3,19,705	2,77,771	2,80,154
Lucknow	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729
Lahore	2,03,921	2,22,158	1,47,031	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643
Peshawar . . . . .	..	..	24,451	24,917	26,786	26,015	23,016	30,819	39,623	48,743
Bombay, town and Island	9,13,810	8,74,217	10,55,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,908	14,01,351	12,84,821
Nagpur	1,63,296	1,58,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192
Madras	10,95,050	10,78,050	11,68,089	12,57,420	14,80,853	15,32,249	14,96,538	14,43,977	16,16,588	15,43,120
TOTAL	58,67,100	61,13,793	64,05,492	66,98,370	73,53,521	78,23,869	81,02,103	79,65,550	85,23,799	81,11,028

No. 92.—RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
RECEIPTS—										
India, General*	25,043	37,629	38,960	54,476	41,968	43,552	53,579	49,046	75,426	53,704
Burma	22,82,950	24,60,198	23,71,027	27,31,089	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410
Assam	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464
Bengal	24,54,870	25,91,089	26,30,278	26,52,154	25,62,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544
Bihar and Orissa . . . . .	..	..	..	..	..	..	..	..	..	..
United Provinces—										
Agra	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599
Oudh	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,798	1,35,700	1,28,534	1,35,968
Punjab	5,60,897	6,09,167	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,79,870	8,91,957
Delhi . . . . .	..	..	..	..	..	..	..	..	..	..
N-W. Frontier . . . . .	..	..	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385
Bombay	10,07,450	7,66,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052
Central Provinces	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813
Madras	8,31,290	7,83,860	7,90,034	7,84,161	8,42,139	8,63,386	8,48,134	9,13,997	9,52,991	10,17,452
TOTAL	1,01,81,048	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626	1,29,93,733	1,36,54,424	1,39,04,572	1,47,06,364	1,48,49,348

* See note at foot of table No. 91

CAPITAL CITIES of the several PROVINCES,* in each official year from 1899-1900 to 1918-19—continued

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,503	2,94,542	2,76,255	2,79,098	CHARGE S—
739	1,415	2,104	1,019	773	670	1,697	1,169	1,926	2,220	Rangoon
1,97,688	1,95,432	2,02,133	1,89,834	2,05,978	2,31,388	3,06,006	3,58,446	3,90,949	4,08,370	Shillong
12,012	11,706	15,764	18,949	17,590	14,913	19,913	19,363	17,035	27,981	Calcutta and suburbs
16,925	15,839	15,958	17,058	17,434	20,035	14,866	14,719	15,003	15,346	Allahabad
773	8,968	8,644	12,886	8,315	12,442	15,836	10,253	9,830	9,137	Lucknow
92	83	76	302	288	223	191	283	202	305	Lahore
1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,24,724	1,79,559	2,07,619	Peshawar
804	1,035	1,036	798	832	1,048	2,001	2,990	3,000	1,674	Bombay, town and island
22,640	23,029	26,352	23,799	26,431	27,532	25,562	26,098	26,035	23,696	Nagpur
										Madras
6,54,972	6,60,054	7,19,993	7,07,049	6,39,185	7,60,272	8,02,997	9,12,587	9,19,824	9,75,416	TOTAL
										NET RECEIPTS—
7,48,485	5,25,034	8,89,235	7,14,070	6,86,962	8,09,510	7,28,359	7,42,944	7,31,306	8,95,101	Rangoon
8,827	9,562	9,758	13,746	15,665	16,710	15,603	22,027	5,975	9,005	Shillong
32,22,570	35,30,812	37,02,193	36,95,617	38,51,634	37,58,288	38,77,708	33,16,971	45,45,792	55,06,903	Calcutta and suburbs
3,06,990	3,51,872	3,82,725	4,03,175	3,98,516	3,63,990	3,54,011	3,55,843	3,85,117	4,14,091	Allahabad
5,10,187	5,95,530	6,46,004	7,36,796	6,36,825	6,14,462	6,00,111	7,80,052	8,54,772	10,25,107	Lucknow
84,109	1,00,904	1,32,850	1,67,443	1,38,489	2,13,660	1,63,523	1,62,972	1,79,633	1,86,562	Lahore
41,016	34,703	36,326	53,695	55,925	55,409	50,345	52,767	57,687	66,770	Peshawar
13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	45,33,694	50,24,141	63,82,387	77,35,182	98,76,465	Bombay, town and island
5,59,590	6,07,480	6,79,075	7,56,108	7,39,354	7,66,168	6,19,138	5,40,826	6,80,408	7,22,373	Nagpur
16,57,513	18,07,477	20,09,782	20,80,454	22,94,259	24,45,142	25,70,168	26,84,336	31,20,745	37,03,029	Madras
84,65,750	1,16,32,662	1,23,89,102	1,23,97,550	1,32,26,121	1,35,77,033	1,40,03,112	1,50,41,130	1,83,46,567	2,24,05,496	TOTAL

* Except Bihar and Orissa

consumed in INDIA, in each official year from 1899-1900 to 1918-19

										RECEIPTS—
64,737	80,433	76,363	51,984	54,128	82,718	86,914	89,334	1,02,257	1,15,612	India, General*
35,11,284	33,24,369	30,33,502	37,22,988	35,40,816	33,44,821	33,33,038	39,30,488	42,11,443	42,51,044	Burma
28,43,840	30,00,169	25,22,355	27,33,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	33,91,522	Assam
25,71,011	26,53,793	22,61,298	23,76,309	27,43,072	28,22,324	31,35,592	28,71,138	29,44,947	31,37,329	Bengal
..	..	11,80,624	12,15,451	15,06,578	14,84,326	15,95,067	16,37,451	17,28,463	18,45,620	Bihar and Orissa
7,84,473	9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11,49,612	12,05,814	United Provinces —
1,50,273	1,76,702	1,84,317	2,08,950	2,09,800	2,06,107	2,22,020	2,03,694	2,20,055	2,34,053	Agra
8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	Oudh
..	..	..	..	63,822	63,541	80,719	65,702	73,319	1,07,510	Punjab
1,15,619	1,01,429	98,688	1,18,399	1,33,944	1,40,591	1,44,416	1,34,564	1,74,482	2,47,444	Delhi
12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	13,73,397	20,18,182	24,78,393	33,84,880	N.-W. Frontier
14,54,650	14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	Bombay
12,67,354	13,90,883	14,87,495	17,21,553	19,02,304	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	Central Provinces
										Madras
1,48,71,910	1,55,56,205	1,57,46,775	1,78,24,011	1,93,66,587	1,94,99,479	2,05,45,065	2,11,46,200	2,38,05,037	2,45,25,170	TOTAL

No. 93.—RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES* in INDIA on

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
RECEIPTS—										
Rangoon	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744
Shillong	3,770	2,312	3,401	3,989	2,691	2,650	5,387	6,034	6,313	8,528
Calcutta and suburbs . .	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761
Allahabad	30,900	33,600	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852
Lucknow	34,132	35,938	35,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525
Lahore	27,118	33,620	29,960	28,463	30,060	31,318	42,091	43,638	49,027	43,856
Peshawar . . . .	..	..	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312
Bombay, town and island .	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650
Nagpur	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694
Madras	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336
TOTAL	14,02,473	14,80,537	14,52,194	12,71,307	13,43,662	13,78,320	14,91,365	15,05,744	17,36,075	16,66,258

* Except Bihar and Orissa

No. 94.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	6,333	30,559	22,705	29,882	38,430	32,832	29,686	26,471	23,443	26,839
Country	4,41,914	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644	9,12,258	11,34,665
TOTAL	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414
Beer . . . .	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928
Drugs—other than Opium— Ganja and others	35,244	34,093	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420
MISCELLANEOUS RECEIPTS . .	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351
Opium	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704
TOTAL RECEIPTS	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311	12,98,883	15,40,817
DITTO excluding Opium . .	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	14,87,113
CHARGES	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium .	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055
DITTO—Opium	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704
TOTAL NET RECEIPTS	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	14,97,759

account of OPIUM consumed in INDIA, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	RECEIPTS—
8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	Rangoon
5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,09,470	Shillong
44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	61,175	40,928	Calcutta and suburbs
45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,351	53,505	58,144	Allahabad
62,482	67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	1,55,541	66,616	Lucknow
21,707	16,336	19,251	34,960	41,401	35,131	35,455	32,761	41,286	54,577	Lahore
51,964	1,68,166	1,21,088	29,386	36,577	35,788	40,203	54,838	92,479	1,14,400	Peshawar
42,755	36,942	40,567	49,058	50,168	54,489	58,709	54,759	49,329	58,777	Bombay town and island
75,783	64,083	85,047	84,476	80,728	82,067	87,446	87,980	1,03,782	87,628	Nagpur
										Madras
13,79,258	14,37,533	14,25,047	14,14,750	14,59,904	15,46,385	17,27,327	17,00,819	20,38,790	20,21,417	TOTAL

INDIA, GENERAL,* in each official year from 1899-1900 to 1918-19

										RECEIPTS—
28,165	27,398	28,030	29,539	27,621	31,644	34,806	75,219	1,10,837	1,62,761	Spirits—
11,84,011	13,03,195	13,31,185	10,99,969	11,23,356	15,79,641	13,61,855	14,98,726	18,76,723	23,74,055	English
										Country
13,22,356	14,23,582	14,04,470	11,53,376	11,70,271	14,18,324	14,00,962	15,78,842	19,94,361	25,45,713	TOTAL †
1,51,036	1,71,918	1,88,502	1,87,003	1,83,802	2,06,261	2,36,682	3,66,415	5,29,740	6,74,402	Beer
57,021	1,08,226	1,13,639	1,09,987	1,21,881	1,54,598	1,59,727	1,65,244	1,74,658	1,79,802	Drugs—other than Opium— Ganja and others
1,465	3,570	5,833	8,490	8,451	3,151	4,275	3,931	12,365	6,644	MISCELLANEOUS RECEIPTS
64,737	80,433	76,363	51,984	54,128	82,718	86,914	89,334	1,02,257	1,15,612	Opium
15,96,615	17,87,729	17,88,807	15,05,840	15,33,533	18,65,082	18,88,560	22,03,766	28,13,381	35,22,233	TOTAL RECEIPTS ‡
15,31,878	17,07,296	17,12,444	14,53,856	14,79,405	17,82,364	18,01,646	21,14,432	27,11,124	34,06,621	Ditto excluding Opium.
52,878	59,851	74,188	79,894	80,897	1,00,200	1,00,527	1,03,868	1,04,680	1,15,507	CHARGES
14,79,000	16,47,445	16,38,256	13,74,022	13,98,508	16,82,164	17,01,119	20,16,564	20,06,494	32,93,114	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.
64,737	80,433	76,363	51,984	54,128	82,718	86,914	89,334	1,02,257	1,15,612	Ditto—Opium
15,43,737	17,27,878	17,14,619	14,26,006	14,52,636	17,64,882	17,88,083	20,99,898	27,08,751	31,08,726	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Almor-Morwara, and Baluchistan from 1882-83, and Bangalore from 1900-01

† From 1897-98 the figure include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April, 1908

No. 95.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
BURMA—										
RECEIPTS—										
<i>Spirits—</i>										
English . . .	8,01,250	9,13,248	9,04,047	9,42,880	11,45,986	8,69,888	11,49,304	9,59,867	11,21,337	12,73,916*
Country . . .	17,88,740	18,97,886	20,79,562	20,22,284	22,29,194	20,27,573	23,64,087	26,12,312	25,38,044	26,68,890
TOTAL . . .	25,89,990	28,11,134	29,83,609	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806
<i>Beer</i> . . .	23,050	16,505	19,520	18,480	16,458	18,295	11,458	7,414	13,970	9,485
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i> . . .	40	18	23	23	20	88	82	105	124	147
MISCELLANEOUS RECEIPTS . . .	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,230	42,579	51,967
<i>Opium</i> . . .	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410
TOTAL RECEIPTS . . .	49,39,880	53,29,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986	78,57,175	77,18,815
DITTO, excluding Opium . . .	26,56,930	23,69,600	30,53,467	30,33,874	34,45,673	29,78,494	41,09,340	36,32,918	37,16,063	40,04,405
CHARGES . . .	1,95,070	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,28,736	12,08,358
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,61,260	26,51,977	23,22,336	25,48,232	27,27,604	19,33,313	30,14,354	24,95,568	25,92,327	27,96,047
DITTO—Opium . . .	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410
TOTAL NET RECEIPTS . . .	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636	67,33,439	65,10,457
RANGOON—										
RECEIPTS—										
<i>Spirits—</i>										
English . . .	8,22,720	3,97,176	3,74,310	3,71,820	5,08,735	3,93,569	6,36,595	4,20,880	6,11,750	5,91,435
Country . . .	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,18,691	3,89,959	3,98,240
TOTAL . . .	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675
<i>Beer</i> . . .	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i> . . .	30	8	13	18	5	13	21	52	79	24
MISCELLANEOUS RECEIPT . . .	20	10,111	12,500	9,225	12,750	943	14,801	13,619	9,120	21,509
<i>Opium</i> . . .	6,73,340	7,02,022	6,48,968	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744
TOTAL RECEIPTS . . .	12,36,340	13,81,159	13,13,176	11,38,890	14,22,331	12,60,725	16,22,982	13,49,954	16,75,518	16,00,952
DITTO, excluding Opium . . .	5,63,000	6,79,187	6,64,188	6,40,113	8,34,746	6,87,448	10,01,209	7,48,192	10,10,908	10,11,208
CHARGES . . .	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,41,880	6,55,033	6,45,751	5,99,000	7,53,873	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938
DITTO—Opium . . .	6,73,340	7,02,022	6,48,968	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744
TOTAL NET RECEIPTS . . .	12,15,230	13,57,055	12,94,739	10,97,777	13,45,458	11,23,365	14,80,812	12,10,709	15,37,346	13,86,682

* Includes Rs. 1,23,551 on account of duty on spirits classed as Foreign (including denatured spirits)

in BURMA, in each official year from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										BURMA-- RECEIPTS-- <i>Spirits--</i> English Country
13,03,490 27,17,102	11,91,929 25,67,324	13,25,857 28,07,940	11,56,815 30,81,220	11,01,182 35,02,359	12,66,133 40,83,032	9,84,357 35,99,870	8,83,623 38,45,014	7,49,380 41,16,111	7,09,337 45,42,377	
40,20,592	37,59,253	41,33,797	42,38,035	46,03,541	53,49,165	45,84,227	47,28,637	48,65,491	52,51,714	TOTAL
31,875	46,496	39,455	46,742	38,892	30,427	29,675	57,880	68,583	98,535	Beer
319	261	181	118	208	1,887	170	155	1,042	184	<i>Drugs--other than Opium--</i> Ganja and others
85,067	70,348	89,308	1,08,046	1,50,116	1,67,883	1,14,260	1,14,164	92,636	94,624	MISCELLANEOUS RECEIPTS
35,11,234	33,24,869	30,33,502	37,22,988	35,40,816	33,44,821	33,83,038	39,30,488	42,11,443	42,51,944	<i>Opium</i>
76,49,137	72,01,227	72,96,238	81,15,929	83,42,573	88,94,183	81,11,370	88,31,324	92,39,195	96,97,001	TOTAL RECEIPTS
41,37,853	38,76,358	42,62,736	43,92,941	48,01,757	55,49,362	47,28,332	49,00,836	50,27,752	54,45,057	DITTO, excluding Opium
12,53,126	11,98,864	12,15,557	12,65,309	12,72,536	12,79,375	12,65,062	12,58,105	12,82,531	13,17,132	CHARGES
28,84,727 35,11,224	26,77,494 33,24,869	30,47,179 30,33,502	31,27,632 37,22,988	35,29,221 35,40,816	42,60,987 33,44,821	34,63,270 33,83,038	36,42,731 39,30,488	37,45,221 42,11,443	41,27,925 42,51,944	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium DITTO--Opium
63,96,011	60,02,303	60,80,681	68,50,620	70,70,037	76,14,808	68,46,308	75,73,219	79,56,664	83,79,860	TOTAL NET RECEIPTS
										RANGOON-- RECEIPTS-- <i>Spirits--</i> English Country
5,27,675 4,28,150	3,55,886 3,55,650	5,15,194 5,71,560	4,24,989 4,90,967	3,50,071 5,09,720	3,79,232 6,01,681	3,64,144 5,68,883	3,36,780 6,06,887	2,65,270 7,21,617	2,48,860 8,49,823	
9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,23,027	9,43,667	9,87,887	10,93,683	TOTAL
..	..	..	..	..	..	..	..	..	50	Beer
95	105	32	18	15	14	14	15	15	21	<i>Drugs--other than Opium--</i> Ganja and others
38,377	40,566	54,464	74,749	1,20,146	1,21,265	78,821	93,804	69,689	75,445	MISCELLANEOUS RECEIPTS
4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	<i>Opium</i>
14,69,605	11,43,249	14,20,674	12,85,433	11,85,031	12,67,752	12,24,122	14,64,706	16,04,164	16,93,944	TOTAL RECEIPTS
9,94,297	7,52,207	11,41,240	9,90,723	9,79,952	11,02,222	10,01,862	10,37,486	10,57,501	11,74,109	DITTO, excluding Opium
2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,503	2,94,542	2,76,235	2,79,098	CHARGES
7,48,485 4,75,308	5,25,034 3,91,042	8,80,285 2,79,434	7,14,070 2,94,710	6,86,962 2,02,079	8,09,510 1,65,530	7,28,350 2,22,260	7,42,944 4,27,220	7,61,306 5,46,573	8,95,101 5,19,745	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium DITTO--Opium
12,23,793	5,16,078	11,68,710	10,08,780	8,89,041	9,75,040	9,50,619	11,70,164	13,27,879	14,14,846	TOTAL NET RECEIPTS

EXCISE

No. 96.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
ASSAM—										
RECEIPTS—										
<i>Spirits—</i>										
English	20,618	19,560	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,235	1,42,517
Country	6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373	21,10,812	22,27,015
TOTAL	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532
<i>Beer</i> . . . .	..	..	..	..	..	..	..	..	..	..
<i>Drug—other than Opium—</i>										
Ganja	3,69,844	4,03,941	3,93,126	4,07,268	4,28,017	4,42,589	17,74,786	16,60,711	17,09,054	18,05,823
Others	2,453	2,585	1,636	688	126	131	7,296	6,327	6,346	7,172
TOTAL	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995
MISCELLANEOUS RECEIPTS	909	854	535	692	1,030	962	17,533	15,752	16,490	17,040
<i>Opium (a)</i>	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,404
TOTAL RECEIPTS	28,63,377	29,33,390	28,33,034	29,19,938	30,21,391	30,54,075	62,07,667	63,73,487	67,98,748	70,34,031
DITTO, excluding Opium	10,63,685	11,28,250	11,22,032	11,28,412	11,59,102	11,52,857	37,25,895	37,37,016	30,61,937	41,99,567
CHARGES	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879
NET RECEIPTS FROM SPIRITS AND DRUGS other than opium	10,36,229	11,08,062	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688
DITTO—Opium	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464
TOTAL NET RECEIPTS	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005	65,55,222	67,41,152
SHILLONG—										
RECEIPTS—										
<i>Spirits—</i>										
English	200	200	175	200	100	325	150	500	625	450
Country	5,513	6,222	5,019	5,876	5,023	4,313	4,825	5,087	5,250	5,250
TOTAL	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700
<i>Beer</i> . . . .	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
Ganja	777	700	513	464	550	730	589	645	587	638
Others . . . .	..	..	..	..	..	..	..	..	..	..
TOTAL	777	700	513	464	550	730	589	645	587	638
MISCELLANEOUS RECEIPTS	10	40	27	1	6	10	2	87	14	8
<i>Opium (a)</i>	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528
TOTAL RECEIPTS	10,270	9,474	9,135	10,530	8,376	8,228	10,953	12,353	12,795	14,874
DITTO, excluding Opium	6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	6,346
CHARGES	1,480	953	595	460	760	310	456	550	900	937
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409
DITTO—Opium	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528
TOTAL NET RECEIPTS	8,790	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	13,937

(a) Net price of opium and license fees

in ASSAM,* in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
1,45,489	1,30,428	15,387	16,885	17,391	16,350	16,569	17,236	16,102	16,907	ASSAM—
22,78,983	25,47,372	12,12,362	14,07,461	15,31,812	15,09,221	15,24,570	15,54,541	14,61,298	16,80,902	RECEIPTS—
										<i>Spirits—</i>
										English
										Country
24,24,472	26,77,800	12,27,749	14,24,346	15,49,113	15,25,571	15,41,139	15,71,777	14,77,400	16,96,909	TOTAL
..	..	..	..	..	..	..	..	..	..	<i>Beer</i>
20,12,215	21,64,747	6,88,645	6,87,193	7,89,507	8,22,854	8,26,112	8,25,841	7,29,261	7,58,224	<i>Drugs—other than Opium</i>
8,720	9,854	208	352	290	438	302	384	260	386	<i>Ganja</i>
										<i>Others</i>
20,20,935	21,74,601	6,88,853	6,87,545	7,89,797	8,23,292	8,26,414	8,26,225	7,29,521	7,58,610	TOTAL
15,846	18,317	4,953	1,831	2,903	3,241	3,623	2,293	16,599	80,757	MISCELLANEOUS RECEIPTS
28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	33,91,522	<i>Opium</i>
73,05,003	78,70,887	44,43,910	48,52,029	52,59,283	54,05,602	54,24,809	55,39,243	53,71,664	59,27,798	TOTAL RECEIPTS
44,61,253	48,70,718	19,21,555	21,13,722	23,41,813	23,52,164	23,70,876	24,00,295	22,23,520	25,36,276	DITTO, excluding Opium
2,91,742	3,09,166	1,09,765	1,14,609	1,15,385	1,37,154	1,29,550	1,41,459	1,40,217	2,61,374	CHARGES
41,69,511	45,61,552	18,11,790	19,99,113	22,26,428	22,14,959	22,41,326	22,58,836	20,83,303	22,74,902	NET RECEIPTS FROM SPIRITS AND
28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,45,144	33,91,522	DRUGS other than Opium
										DITTO—Opium
70,13,351	75,61,721	43,34,145	47,37,420	51,43,898	52,68,448	52,95,259	53,97,784	52,31,447	56,66,424	TOTAL NET RECEIPTS
										SHILLONG—
505	515	500	405	585	458	491	500	460	470	RECEIPTS—
8,009	9,570	10,071	13,182	14,545	15,892	15,752	21,293	6,000	8,825	<i>Spirits—</i>
										English
										Country
8,514	10,085	10,571	13,587	15,130	16,350	16,243	21,793	6,460	9,205	TOTAL
..	..	..	..	..	..	..	..	..	..	<i>Beer</i>
1,051	881	1,277	1,163	1,287	1,013	1,038	1,374	1,404	1,598	<i>Drugs other than Opium</i>
..	1	2	1	1	1	1	1	1	..	<i>Ganja</i>
										<i>Others</i>
1,051	882	1,279	1,164	1,288	1,014	1,039	1,375	1,405	1,598	TOTAL
1	10	12	14	20	16	18	28	36	332	MISCELLANEOUS RECEIPTS
8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	<i>Opium</i>
18,153	19,539	21,206	19,566	21,515	22,539	24,122	32,870	17,523	22,357	TOTAL RECEIPTS
9,566	10,977	11,862	14,765	16,438	17,380	17,390	23,136	7,901	11,223	DITTO, excluding Opium
739	1,415	2,104	1,019	773	670	1,697	1,169	1,926	2,220	CHARGES
8,827	9,562	9,758	13,746	15,065	16,710	15,003	22,027	5,975	9,005	NET RECEIPTS FROM SPIRITS AND
8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	DRUGS other than Opium
										DITTO—Opium
17,414	18,124	19,102	18,547	20,742	21,869	22,425	31,701	15,900	20,137	TOTAL NET RECEIPTS

* Includes Eastern Bengal districts from 1905-06 to 1910-11

NOTE.—In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905, and the figures under Bengal those up to the 15th October 1905; but in this table the figures shown under 1905-06 represent the receipts and charges for the whole of Eastern Bengal and Assam for the whole year

EXCISE

No. 97.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
BENGAL—										
RECEIPTS—										
<i>Spirits—</i>										
English	6,47,100	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,681	4,56,837	4,52,112	4,68,522
Country	80,48,270	83,40,303	86,12,725	91,11,984	95,97,399	90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,318
TOTAL	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,18,01,840
<i>Beer</i>										
	5,150	4,968	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	26,99,760	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,28,990	26,73,926	26,37,531	27,92,298
<i>Others</i>	90,340	1,04,038	1,10,881	1,15,510	1,23,296	1,16,964	1,23,797	1,38,388	1,43,132	1,56,134
TOTAL	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432
MISCELLANEOUS RECEIPTS	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396
<i>Opium (Excise)</i>	24,54,870	25,91,089	26,30,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544
TOTAL RECEIPTS	1,39,05,950	1,46,48,400	1,50,25,317	1,57,87,729	1,62,96,470	1,41,98,334	1,53,18,436	1,60,79,779	1,70,78,073	1,70,00,787
DITTO, excluding Opium	1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,378	1,20,47,004	1,30,75,384	1,37,28,007	1,44,58,866	1,42,81,243
CHARGES	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,856	8,13,635	8,15,578
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	1,08,25,100	1,13,83,562	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665
DITTO—Opium	24,54,870	25,91,089	26,30,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544
TOTAL NET RECEIPTS	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,83,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	1,61,85,209
CALCUTTA AND SUBURBS—										
RECEIPTS—										
<i>Spirits—</i>										
English	4,67,831	4,85,515	3,27,769	4,03,648	3,78,843	3,92,971	3,65,320	3,15,436	3,31,647	3,37,788
Country	17,06,885	17,71,142	17,24,148	19,55,413	20,13,681	20,65,857	23,05,736	23,89,098	25,10,084	23,50,314
TOTAL	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097
<i>Beer . . . . .</i>	..	..	..	..	..	..	..	..	..	2,853
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	3,11,280	3,35,728	3,61,883	3,88,324	3,79,779	3,99,684	4,33,822	4,47,115	3,97,696	4,36,916
<i>Others</i>	36,960	43,068	45,766	48,341	46,870	49,613	52,503	57,699	58,853	65,856
TOTAL	3,48,240	3,78,796	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772
MISCELLANEOUS RECEIPTS	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056
<i>Opium</i>	5,22,500	5,64,530	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,70,848	7,75,761
TOTAL RECEIPTS	30,47,850	32,01,272	31,17,181	32,99,490	33,28,115	34,07,800	36,66,501	37,38,589	39,80,940	40,21,539
DITTO, excluding Opium	25,25,350	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,10,582	33,10,092	32,45,778
CHARGES	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	28,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	22,81,735	30,24,021	31,04,101	30,44,279
DITTO—Opium	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,70,848	7,75,761
TOTAL NET RECEIPTS	28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	27,82,885	35,42,728	37,83,940	38,20,040

in BENGAL,* in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
4,66,348	5,08,562	5,53,894	5,72,415	6,13,055	6,70,252	6,84,004	8,10,711	11,70,774	13,52,764	BENGAL—
1,06,02,980	1,13,30,730	74,25,567	76,93,172	83,07,203	80,53,765	77,14,549	70,05,527	78,37,396	93,84,310	RECEIPTS—
										Spirits—
										English
										Country
1,10,00,328	1,18,38,292	79,79,461	82,65,587	89,20,858	87,33,017	83,98,553	78,16,238	90,08,170	1,07,37,074	TOTAL
13,920	17,296	18,592	12,773	11,904	9,468	4,809	13,074	10,793	18,634	Beer
29,61,193	32,68,322	29,30,079	29,08,174	35,15,733	34,97,413	33,83,555	34,89,134	34,18,874	34,70,285	Drugs—other than Opium—
1,54,138	1,68,547	1,63,772	1,62,151	1,58,783	1,56,056	1,54,173	1,61,668	1,77,395	2,13,458	Ganja
										Others
31,15,331	34,36,869	30,98,851	30,70,325	36,74,516	36,53,469	35,37,723	36,50,802	35,96,269	36,92,743	TOTAL
23,829	29,363	36,510	34,158	37,667	41,638	53,588	55,816	59,212	52,466	MISCELLANEOUS RECEIPTS
25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	29,44,947	31,37,329	Opium (Excise)
1,67,98,419	1,79,76,523	1,33,89,707	1,37,59,157	1,53,38,917	1,53,59,916	1,57,30,570	1,44,07,668	1,56,25,391	1,76,38,246	TOTAL RECEIPTS]
1,42,22,408	1,53,22,730	1,11,28,414	1,13,82,848	1,26,44,945	1,24,37,592	1,19,94,678	1,15,36,530	1,26,80,444	1,45,00,917	Ditto, excluding Opium
8,89,259	9,32,888	6,21,197	6,00,994	6,43,060	7,42,121	10,26,217	11,65,974	12,32,941	12,57,674	CHARGES
1,33,33,149	1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,885	1,16,95,471	1,09,68,461	1,03,70,556	1,14,47,503	1,32,43,243	NET RECEIPTS FROM SPIRITS
25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	29,44,947	31,37,329	AND DRUGS other than Opium
										Ditto—Opium
1,59,04,160	1,70,44,135	1,27,68,510	1,31,58,163	1,47,44,957	1,46,17,795	1,41,04,353	1,32,41,694	1,43,92,450	1,63,80,572	TOTAL NET RECEIPTS
										CALCUTTA AND SUBURES.
										RECEIPTS—
3,25,790	3,58,878	3,62,468	3,33,389	3,33,379	3,66,391	4,01,652	5,56,892	6,24,224	11,73,463	Spirits—
25,45,941	28,04,180	28,64,008	29,57,343	30,48,206	29,09,839	30,83,508	24,13,200	33,21,292	39,99,034	English
										Country
28,71,731	31,63,058	32,26,476	32,90,732	33,81,585	32,76,230	34,85,160	29,73,092	42,45,516	51,72,497	TOTAL
7,463	7,306	7,904	5,436	..	..	..	..	..	..	Beer
4,70,341	4,78,128	5,60,311	4,82,298	5,74,266	6,10,617	5,93,969	5,96,089	5,69,809	5,94,333	Drugs other than Opium—
60,497	66,202	97,834	94,532	90,237	89,961	89,474	94,796	1,04,067	1,34,616	Ganja
										Others
5,30,838	5,44,330	6,58,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	6,74,476	7,28,969	TOTAL
10,226	11,550	11,801	12,453	11,524	12,868	15,141	11,440	16,740	13,807	MISCELLANEOUS RECEIPTS
5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,06,470	Opium
39,70,721	42,97,013	45,97,445	45,99,156	48,56,394	49,36,274	52,01,564	44,81,265	58,62,236	69,24,743	TOTAL RECEIPTS
34,20,258	37,26,244	39,04,326	38,85,451	40,57,612	39,89,676	41,83,714	36,75,417	49,36,741	59,15,273	Ditto, excluding Opium
1,97,688	1,95,432	2,02,133	1,89,834	2,05,978	2,31,388	3,06,006	3,58,446	3,90,949	4,08,370	CHARGES
32,22,570	35,30,812	37,02,193	36,95,617	38,51,634	37,58,238	33,77,708	33,16,971	45,45,792	55,00,903	NET RECEIPTS FROM SPIRITS
5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,06,470	AND DRUGS other than Opium
										Ditto—Opium
37,73,093	41,01,586	43,95,312	44,00,322	46,50,416	47,04,886	48,95,658	41,22,319	54,71,287	65,10,373	TOTAL NET RECEIPTS

* Including Bihar and Orissa up to 1910-11

EXCISE

No. 98.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in BIHAR AND ORISSA, in each official year from 1912-13 to 1918-19

	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
BIHAR AND ORISSA—							
RECEIPTS—							
<i>Spirits—</i>							
English	32,482	35,629	35,806	33,317	34,195	37,065	34,369
Country	68,03,671	71,07,320	74,08,329	67,31,810	68,45,114	75,14,133	79,18,593
TOTAL	68,36,153	71,42,949	74,44,135	67,65,127	68,79,309	75,51,198	79,53,292
<i>Beer . . . . .</i>	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>							
<i>Ganja</i>	22,52,672	25,22,388	25,82,871	25,28,705	26,26,661	24,64,883	25,05,072
<i>Others</i>	52,864	60,271	60,229	57,900	54,957	53,665	55,973
TOTAL	23,05,536	25,82,659	26,43,100	25,86,665	26,81,618	25,18,548	25,61,045
MISCELLANEOUS RECEIPTS	43,439	27,694	21,875	24,504	27,272	24,396	32,491
Opium (<i>Excise</i>)	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	17,28,463	18,45,620
TOTAL RECEIPTS	1,04,00,579	1,12,59,880	1,15,93,436	1,09,71,353	1,12,25,650	1,18,22,605	1,23,92,418
Ditto, excluding Opium	91,85,128	97,53,302	1,01,00,110	93,76,296	95,88,199	1,00,94,142	1,05,46,798
CHARGES	5,36,154	6,02,829	6,08,945	6,14,258	6,63,482	6,60,448	7,44,822
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	86,48,974	91,50,473	95,00,165	87,62,038	89,24,717	94,24,694	98,01,976
Ditto Opium	12,15,451	15,06,578	14,84,326	15,55,957	16,37,451	17,28,463	18,45,620
TOTAL NET RECEIPTS	98,64,425	1,06,57,051	1,09,84,491	1,03,57,095	1,05,62,168	1,11,53,157	1,16,47,596

No. 99.—Details of Receipts and Charges under Excise in the province of
Agra in each year from 1899-1900 to 1918-19.

EXCISE

No. 99.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
PROVINCE OF AGRA—										
RECEIPTS—										
<i>Spirits—</i>										
English	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940	3,58,520	3,39,233
Country	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816	41,75,050	38,52,174
TOTAL	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407
<i>Beer</i>	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,079	14,03,115
MISCELLANEOUS RECEIPTS	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839
<i>Opium</i>	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599
TOTAL RECEIPTS	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119	66,69,914	64,23,058
DITTO, excluding Opium	43,18,504	45,53,478	50,19,384	55,94,116	62,83,132	66,18,852	67,98,945	59,07,262	59,77,388	56,81,459
CHARGES	88,708	1,05,548	88,734	91,881	1,40,837	1,11,944	79,738	90,150	1,09,214	1,46,468
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991
DITTO—Opium	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599
TOTAL NET RECEIPTS	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969	65,87,700	62,76,590
ALLAHABAD—										
RECEIPTS—										
<i>Spirits</i>										
English	2,690	2,310	2,850	2,826	3,338	4,912	5,142	4,547	4,839	5,965
Country	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,284	2,33,327	2,03,288	2,15,769
TOTAL	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,08,127	2,21,734
<i>Beer</i> . . . . .	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306
MISCELLANEOUS RECEIPTS	7,450	7,680	232	171	71	117	27	53	71	153
<i>Opium</i>	30,900	33,660	30,924	34,666	30,418	29,350	39,462	33,977	43,025	35,852
TOTAL RECEIPTS	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	2,01,897	3,57,982	3,27,421	3,35,045
DITTO, excluding Opium	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	2,99,193
CHARGES	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154
DITTO—Opium	30,900	33,660	30,924	34,666	30,418	29,350	39,462	33,977	43,025	35,852
TOTAL NET RECEIPTS	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	3,16,006

in the PROVINCE of AGRA, in each year * from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										PROVINCE OF AGRA
										RECEIPTS—
										<i>Spirits</i>
2,67,813	2,74,892	1,97,724	1,91,057	2,35,384	2,99,255	3,68,813	6,78,271	6,33,705	7,38,723	English
40,46,296	48,90,083	54,04,151	60,34,977	63,95,426	57,77,942	54,51,037	59,81,387	87,22,700	75,53,640	Country
										TOTAL
43,14,109	51,64,975	56,01,875	62,26,034	66,30,810	60,77,197	58,11,850	66,59,658	73,56,405	82,92,363	
										<i>Beer</i>
73,871	79,901	74,834	60,150	63,303	42,223	8,811	35,419	34,460	66,210	
										<i>Drugs other than Opium</i>
13,26,386	14,20,483	14,09,097	18,04,288	19,36,661	19,77,721	20,40,300	20,35,076	20,63,468	21,56,721	<i>Ganja</i>
										MISCELLANEOUS RECEIPTS
6,551	5,741	5,761	6,947	7,872	46,242	40,474	33,415	47,781	44,281	
										<i>Opium</i>
7,84,478	9,04,701	9,83,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11,49,612	12,05,514	
										TOTAL RECEIPTS
65,05,395	75,81,801	80,85,960	90,88,558	96,78,333	91,89,844	90,26,267	98,23,345	1,06,51,726	1,17,65,379	
										DITTO, excluding Opium
57,30,917	66,77,100	71,52,167	80,97,419	86,38,646	81,43,383	79,01,435	87,63,568	95,02,114	1,05,59,565	
										CHARGES
1,87,513	1,86,077	2,27,550	2,36,675	2,53,465	2,84,554	2,79,776	2,56,391	3,20,697	3,41,191	
										NET RECEIPTS FROM SPIRITS AND
55,33,404	64,91,023	69,24,611	78,60,744	83,85,181	78,58,829	76,21,726	85,07,177	91,81,417	1,02,18,374	Drugs other than Opium
7,84,478	9,04,701	9,83,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11,49,612	12,05,511	DITTO—Opium
										TOTAL NET RECEIPTS
63,17,882	73,95,724	78,58,410	88,51,883	94,24,868	88,99,290	87,46,558	95,66,954	1,03,31,029	1,14,24,188	
										ALLAHABAD—
										RECEIPTS—
										<i>Spirits</i>
6,394	5,871	5,631	5,594	6,563	5,046	4,527	6,371	4,801	5,872	English
2,27,204	2,87,144	3,16,350	2,32,846	3,33,243	3,07,742	2,96,223	3,04,067	3,45,312	3,88,874	Country
										TOTAL
2,33,598	2,93,015	3,21,981	3,38,440	3,39,806	3,13,388	3,00,750	3,10,438	3,50,113	3,94,746	
										<i>Beer</i>
..	
										<i>Drugs other than Opium</i>
65,170	70,229	76,044	83,378	75,075	65,264	71,802	62,927	50,430	45,706	<i>Ganja</i>
										MISCELLANEOUS RECEIPTS†
234	334	464	306	325	251	1,372	1,846	1,609	1,620	
										<i>Opium</i>
44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	61,175	40,928	
										TOTAL RECEIPTS
3,63,474	4,19,465	4,41,016	4,57,359	4,63,414	4,22,342	4,21,875	4,10,721	4,63,327	4,83,000	
										DITTO, excluding Opium
3,19,002	3,63,578	3,98,489	4,22,124	4,16,106	3,78,903	3,73,924	3,75,211	4,02,152	4,42,072	
										CHARGES
12,012	11,706	15,764	18,949	17,590	14,913	10,513	19,363	17,035	27,981	
										NET RECEIPTS FROM SPIRITS AND
3,06,990	3,51,872	3,82,725	4,05,175	3,98,516	3,63,990	3,54,011	3,55,848	3,85,117	4,14,091	Drugs other than Opium
44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	61,175	40,928	DITTO—Opium
										TOTAL NET RECEIPTS
3,51,462	4,07,759	4,25,252	4,38,410	4,45,824	4,07,429	4,01,962	3,91,358	4,46,292	4,55,010	

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year
† Includes receipts from license fees for *fari* and opium until 1901-02

No. 100.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
ODISH—										
RECEIPTS—										
<i>Spirits—</i>										
English . . .	5,326	5,678	6,793	6,796	7,104	8,746	7,473	7,077	7,049	8,018
Country . . .	12,51,049	13,07,685	17,73,670	18,88,252	20,90,304	21,20,503	16,69,703	18,20,385	16,11,271	14,20,274
TOTAL . . .	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292
<i>Beer</i> . . .	24,481	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476
<i>Drugs other than Opium—</i>										
<i>Ganja</i> . . .	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152
MISCELLANEOUS RECEIPTS . . .	695	815	872	866	1,012	1,094	1,220	1,677	1,602	939
<i>Opium</i> . . .	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968
TOTAL RECEIPTS . . .	16,87,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	21,36,827
DITTO, excluding Opium . . .	15,78,550	17,50,078	21,49,014	23,38,820	26,17,170	27,64,768	23,30,176	24,56,546	21,09,093	20,00,859
CHARGES . . .	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,817
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium . . .	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,042
DITTO—Opium . . .	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968
TOTAL NET RECEIPTS . . .	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675	21,97,402	20,87,010
LUCKNOW—										
RECEIPTS—										
<i>Spirits—</i>										
English . . .	3,360	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	5,171
Country . . .	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,78,838	3,38,882
TOTAL . . .	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,88,553
<i>Beer</i> . . .	24,480	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476
<i>Drugs*—</i>										
<i>Ganja</i> . . .	83,634	83,640	1,07,323	1,08,815	1,82,400	91,570	1,89,220	1,95,982	1,43,857	781
MISCELLANEOUS RECEIPTS . . .	102	87	83	91	57	38	46	351	425	116
<i>Opium</i> . . .	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	45,525
TOTAL RECEIPTS . . .	3,97,525	4,43,241	5,33,954	5,79,617	7,48,150	5,61,769	6,57,202	6,74,745	5,95,466	5,71,451
DITTO, excluding Opium . . .	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	5,24,926
CHARGES . . .	2,810	4,510	3,926	3,956	4,541	4,819	4,639	4,464	4,818	9,197
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium . . .	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,408	6,05,744	6,24,125	5,43,567	5,15,729
DITTO—Opium . . .	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	45,525
TOTAL NET RECEIPTS . . .	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5,57,940	6,52,563	6,70,281	5,90,648	5,62,254

*Includes district receipts

in OUDH, in each year * from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										OUDH— RECEIPTS— Spirits— English Country
70,509	10,095	7,829	8,004	13,910	12,838	13,593	22,093	27,776	75,164	
14,20,089	19,89,955	22,97,085	27,02,953	28,22,010	24,19,555	22,86,492	25,50,298	26,53,481	30,34,036	
14,90,598	20,00,050	23,04,314	27,10,957	28,35,920	24,32,393	23,00,085	25,72,391	26,81,257	31,09,200	TOTAL
26,459	37,876	37,555	5,735	..	..	..	..	...	..	Beer
5,07,135	4,79,245	5,37,647	6,01,807	5,87,893	6,46,305	6,61,070	7,56,779	7,90,708	8,18,557	Drugs other than Opium— Ganja
747	680	1,242	1,926	2,127	1,730	2,128	2,782	2,727	3,436	MISCELLANEOUS RECEIPTS
1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	Opium
21,75,212	26,94,553	30,65,675	35,28,475	36,35,740	32,86,535	31,85,303	35,35,636	36,94,747	41,65,246	TOTAL RECEIPTS
20,24,939	25,17,851	28,81,358	33,20,425	34,25,940	30,80,428	29,63,233	33,31,952	34,74,692	39,31,193	DITTO, excluding Opium
70,187	67,533	70,397	76,387	82,717	87,522	88,839	1,61,836	95,571	92,718	CHARGES
19,54,752	24,50,318	28,10,961	32,44,038	33,43,223	29,92,996	28,74,444	31,70,616	33,79,121	38,38,475	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	DITTO—Opium
21,05,025	26,27,020	29,95,278	34,52,088	35,53,023	31,99,013	30,96,464	33,74,300	35,99,176	40,72,578	TOTAL NET RECEIPTS
										LUCKNOW-- RECEIPTS-- Spirits-- English Country
4,435	4,983	5,087	5,811	11,489	10,670	11,429	20,522	26,166	73,367	
3,37,706	4,23,680	4,75,630	5,41,983	4,99,113	4,57,760	4,28,639	5,04,096	5,39,722	6,68,674	
3,42,141	4,28,672	4,80,717	5,47,799	5,10,602	4,68,430	4,40,068	5,24,618	5,65,883	7,42,041	TOTAL
26,450	37,876	37,555	5,735	..	..	..	..	...	..	Beer
1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	1,65,908	1,74,046	2,69,487	3,03,190	2,98,165	Drugs— Ganja
51	58	120	63	112	159	863	666	697	247	MISCELLANEOUS RECEIPTS
45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,851	53,505	58,144	Opium
5,72,949	6,70,094	7,21,805	8,23,364	7,12,308	6,94,515	6,75,830	8,50,622	9,28,230	10,98,597	TOTAL RECEIPTS
5,27,112	6,11,369	6,61,962	7,53,854	6,54,259	6,34,497	6,14,977	7,94,771	8,69,775	10,40,453	DITTO, excluding Opium
16,925	15,839	15,958	17,058	17,434	20,035	14,866	14,719	15,093	15,346	CHARGES
5,10,187	5,95,590	6,46,004	7,36,796	6,36,825	6,14,462	6,00,111	7,80,052	8,54,772	10,25,107	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,851	53,505	58,144	DITTO—Opium
5,56,024	6,54,255	7,05,847	8,06,306	6,94,874	6,74,450	6,61,964	8,35,903	9,08,217	10,83,251	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September, but from 1904-05 the year corresponds with the official year.

No. 101.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
PUNJAB—										
RECEIPTS—										
<i>Spirits—</i>										
English	93,451	91,982	78,112	88,952	98,928	1,01,376	1,23,854	1,58,513	1,83,074	2,13,445
Rum	14,88,188	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	28,10,309
Country										
TOTAL	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754
<i>Beer</i>	1,14,133	1,01,114	1,21,572	1,29,074	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365
<i>Drugs other than Opium—</i>										
<i>Bhang and Charas*</i>	3,86,235	3,21,540	2,84,130	3,21,125	3,56,640	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066
MISCELLANEOUS RECEIPTS	1,465	896	800	571	1,123	388	640	740	650	757
<i>Opium</i>	5,60,397	6,09,137	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957
TOTAL RECEIPTS	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	47,59,899
DITTO, excluding Opium	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,871	34,41,415	38,67,942
CHARGES	59,516	53,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	79,584
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358
DITTO—Opium	5,60,397	6,09,137	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957
TOTAL NET RECEIPTS	25,34,353	25,42,614	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	46,80,315
LAHORE—										
RECEIPTS—										
<i>Spirits—</i>										
English	9,262	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	29,511
Rum	1,91,521	2,07,322	1,31,745	49,534	42,850	45,324	48,724	60,113	70,636	63,268
Country										
TOTAL	2,00,783	2,17,723	1,43,419	63,153	57,047	60,115	63,892	86,908	1,04,409	92,779
<i>Beer . . . . .</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Bhang and Charas*</i>	8,016	9,736	9,796	9,796	10,015	10,668	10,988	11,841	30,622	14,669
<i>Opium</i>	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856
TOTAL RECEIPTS	2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387	1,84,058	1,51,304
DITTO, excluding Opium	2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	1,07,443
CHARGES	4,878	5,901	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643
DITTO—Opium	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856
TOTAL NET RECEIPTS	2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	1,47,499

* Ganja is not sold or used in the Punjab

in the PUNJAB, in each official year from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
1,61,569	1,86,175	1,92,095	2,01,332	2,07,610	2,32,104	2,17,100	4,33,140	4,61,835	7,26,627	PUNJAB— RECEIPTS— Spirits— English
24,65,106	35,65,383	40,73,506	41,65,334	44,11,492	42,58,841	41,58,459	41,29,314	45,17,107	56,34,237	{ Rum Country
26,26,675	37,51,458	42,65,601	43,66,666	46,19,002	44,80,945	43,75,559	45,62,454	49,78,942	63,80,864	TOTAL
2,11,380	2,11,812	2,87,950	2,37,486	2,50,476	2,83,131	1,53,047	4,96,321	7,74,789	8,84,404	Beer
6,13,598	6,69,797	7,02,271	7,44,121	7,50,994	7,95,730	8,19,628	8,61,292	9,30,514	9,88,886	Drugs other than Opium Bhang and Charas
12,390	3,681	1,479	1,378	2,263	3,971	7,543	5,900	4,680	3,646	MISCELLANEOUS RECEIPTS
8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	Opium
43,23,235	57,00,792	63,61,600	65,73,203	69,08,669	69,21,091	70,08,878	75,80,883	85,21,350	98,31,405	TOTAL RECEIPTS
34,64,043	46,36,748	52,57,301	53,49,651	56,22,738	55,63,777	53,55,757	59,25,967	66,88,925	82,37,800	Ditto, excluding Opium
83,988	1,97,982	1,76,586	2,13,475	2,03,410	2,40,814	2,56,905	2,42,987	2,54,384	2,41,821	CHARGES
33,80,055	44,68,766	50,80,715	51,36,176	54,19,325	53,22,963	50,98,762	56,82,980	64,34,541	79,95,979	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	Ditto—Opium
42,39,247	55,32,810	61,85,014	63,59,728	67,05,259	66,80,277	67,51,883	73,37,896	82,66,966	95,89,584	TOTAL NET RECEIPTS
31,169	43,179	42,115	49,760	39,279	39,416	42,732	37,753	28,159	29,370	LAHORE— RECEIPTS— Spirits— English
37,544	56,047	80,638	1,05,391	87,552	1,66,488	1,11,824	1,09,924	1,28,772	1,38,872	{ Rum Country
68,713	99,226	1,22,763	1,55,151	1,26,831	2,05,904	1,54,616	1,47,677	1,56,931	1,68,442	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
16,169	10,646	18,721	24,683	19,973	20,198	24,748	25,548	32,532	27,257	Drugs other than Opium— Bhang and Charas
62,482	67,016	77,827	98,909	1,09,745	1,18,636	1,48,778	1,36,428	1,55,541	66,616	Opium
1,47,364	1,76,888	2,10,301	2,78,743	2,56,549	3,44,768	3,28,142	3,06,653	3,45,004	2,62,315	TOTAL RECEIPTS
64,882	1,09,872	1,41,474	1,79,834	1,46,804	2,26,102	1,79,364	1,73,255	1,89,463	1,95,699	Ditto, excluding Opium
773	8,968	8,644	12,386	8,315	12,442	15,836	10,253	9,830	9,137	CHARGE
64,109	1,00,904	1,32,830	1,67,448	1,38,489	2,13,660	1,63,528	1,62,972	1,79,633	1,86,562	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
62,482	67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	1,55,541	66,616	Ditto—Opium
1,46,591	1,67,620	2,10,657	2,66,357	2,48,234	3,32,326	3,12,306	2,99,400	3,35,174	2,53,178	TOTAL NET RECEIPTS

No. 102.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in DELHI,* in each official year from 1913-14 to 1918-19

	1913-14	1914-15	1915-16	1916-17,	1917-18	1918-19
DELHI—						
RECEIPTS—						
<i>Spirits—</i>						
English	23,323	21,414	18,995	17,272	21,251	22,619
Country	1,42,939	1,53,713	1,27,738	1,28,360	1,44,970	2,04,053
TOTAL	1,66,262	1,75,127	1,46,733	1,45,632	1,66,221	2,26,672
<i>Beer</i> . . . . .	....	..	..	312	162	150
<i>Drugs other than Opium—</i>						
<i>Ganja, Bhang, and Charas</i>	40,410	35,175	38,264	37,932	82,648	96,423
MISCELLANEOUS RECEIPTS	74	25	50	43	60	1,140
<i>Opium</i>	63,822	63,541	80,719	65,702	78,319	1,07,510
TOTAL RECEIPTS	2,70,568	2,73,868	2,65,766	2,49,621	3,27,410	4,31,895
Ditto, excluding Opium	2,06,744	2,10,327	1,85,047	1,83,919	2,49,001	3,24,335
CHARGES	6,243	6,283	7,874	9,572	10,200	8,900
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,00,504	2,04,044	1,77,173	1,74,947	2,38,891	3,15,435
Ditto—Opium	63,822	63,541	80,719	65,702	78,319	1,07,510
TOTAL NET RECEIPTS	2,64,326	2,67,585	2,57,892	2,40,049	3,17,210	4,22,995

* Constituted a separate province out of the Punjab in 1912

No. 103.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the NORTH-WEST FRONTIER PROVINCE, in each official year from 1902-03 to 1918-19

	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
NORTH-WEST FRONTIER PROVINCE*																	
RECEIPTS—																	
<i>Spirits—</i>																	
English .	23,433	25,632	24,902	25,960	25,839	33,386	35,080	41,353	25,713	33,293	44,710	36,995	36,223	34,132	29,140	32,132	32,856
Rum .																	
Country }	90,678	84,286	83,573	81,972	81,511	81,373	90,557	88,085	81,112	1,07,180	1,03,952	1,01,163	93,335	81,362	89,539	1,10,111	1,16,198
TOTAL	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,00,825	1,40,473	1,48,668	1,38,158	1,29,558	1,15,494	1,18,679	1,42,242	1,95,052
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>																	
Bhang and Charas	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,299	69,792	76,666	1,36,445	77,945	83,982	93,779	1,04,682	1,14,543	1,16,286
MISCELLANEOUS RECEIPTS	89	33	10	44	108	33	115	224	148	20	43	66	132	111	291	767	48
<i>Opium</i>	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,480	2,47,444
TOTAL RECEIPTS	1,92,682	2,04,036	1,92,897	2,11,167	2,24,796	2,59,700	2,86,547	3,18,682	2,78,194	3,15,847	4,04,065	3,50,113	3,54,263	3,53,800	3,58,816	4,32,034	5,78,832
<i>Ditto, excluding Opium</i>	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,903	1,76,765	2,17,159	2,85,156	2,16,169	2,13,672	2,09,384	2,23,952	2,57,552	3,31,388
CHARGES	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336	12,514	14,793	13,850	17,098	13,855	16,687	16,105	17,012	21,964
NET RECEIPTS FROM SPIRITS AND DRUGS OTHER THAN OPIUM	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	2,02,366	2,71,306	1,99,071	1,99,817	1,92,697	2,07,847	2,40,540	3,09,424
<i>Ditto—Opium</i>	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,482	2,47,444
TOTAL NET RECEIPTS	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246	2,65,680	3,01,054	3,90,205	3,33,015	3,40,408	3,37,113	3,42,711	4,15,022	5,56,868
PESHAWAR RECEIPTS—																	
<i>Spirits—</i>																	
English .	3,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000	3,700	4,550	6,800	6,000	7,000	5,600	5,050	4,500	3,350
Rum .																	
Country }	13,944	12,576	14,548	14,548	14,548	16,850	25,155	16,900	16,790	17,375	23,225	21,929	20,605	18,400	20,940	26,250	33,100
TOTAL	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900	20,490	21,925	30,025	27,929	27,605	24,000	25,990	30,750	36,450
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>																	
Bhang and Charas	3,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208	14,296	14,477	23,973	28,284	28,027	26,536	27,000	27,089	30,625
<i>Opium</i>	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707	16,336	19,251	34,900	41,401	35,131	35,455	32,761	41,286	54,677
TOTAL RECEIPTS	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,815	51,122	55,653	88,957	97,614	90,763	85,991	85,811	90,126	1,21,652
<i>Ditto, excluding Opium</i>	25,904	27,273	26,485	28,681	31,906	39,673	48,842	41,108	34,786	36,402	53,997	56,213	55,632	50,536	53,050	57,839	67,075
CHARGES	987	487	470	665	1,067	50	100	92	88	76	302	283	223	191	283	202	305
NET RECEIPTS FROM SPIRITS AND DRUGS OTHER THAN OPIUM	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016	34,733	36,326	53,695	55,925	55,409	50,845	52,767	57,337	66,770
<i>Ditto—Opium</i>	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707	16,336	19,251	34,900	41,401	35,131	35,455	32,761	41,286	54,577
TOTAL NET RECEIPTS	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723	51,039	55,577	88,655	97,326	90,540	85,800	85,628	98,623	1,21,347

* Formed as a separate Administration with effect from the 9th November 1901

No. 104.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
BOMBAY PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,00,520	2,11,139	2,31,183	2,64,941	2,02,004	3,47,513	2,89,784	3,43,141	2,25,097	3,13,513
Country	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,000	1,19,89,814	1,26,30,196	1,40,86,674	1,41,03,711
TOTAL	91,04,461	88,66,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224
	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363	15,190	52,447
<i>Drugs other than Opium—</i>										
Ganja	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,08,465	7,81,366	9,21,147	9,89,361
Others . . . . .	..	..	..	..	..	..	..	..	..	..
TOTAL	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,08,465	7,81,366	9,21,147	9,89,361
<i>Miscellaneous Receipts</i>	..	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995
<i>Opium</i>	10,07,450	7,08,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052
TOTAL RECEIPTS . . .	1,06,36,301	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364	1,39,66,682	42,07,067	1,48,36,037	1,63,86,607	1,68,50,079
DITTO, excluding Opium	96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,098	1,53,27,598	1,55,79,027
CHARGES	3,34,220	3,45,696	3,53,157	3,54,764	4,03,528	4,70,418	5,21,340	5,37,668	8,82,223	13,19,323
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704
DITTO—Opium	10,07,450	7,08,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052
TOTAL NET RECEIPTS . .	1,03,02,081	98,03,552	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,339	1,55,04,384	1,55,30,756
BOMBAY, TOWN AND ISLAND—										
RECEIPTS—										
<i>Spirits—</i>										
English	92,950	98,465	98,801	1,29,348	1,19,644	1,63,327	1,33,470	1,38,218	1,14,545	1,30,824
Country	8,08,550	7,77,767	9,57,094	9,75,022	9,91,242	14,87,616	10,85,151	11,03,876	12,16,006	10,89,276
TOTAL	9,01,500	8,76,232	10,55,895	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100
<i>Beer</i> . . . . .	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024
Others . . . . .	..	..	..	..	..	..	..	..	..	..
TOTAL	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024
<i>Miscellaneous Receipts</i>	..	..	..	..	..	..	..	..	..	..
<i>Opium</i>	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650
TOTAL RECEIPTS . . .	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622	15,46,454	14,82,774
DITTO, excluding Opium	8,81,370	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	14,26,124
CHARGES	67,500	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	9,13,510	8,74,217	10,85,312	11,47,306	11,34,600	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821
DITTO—Opium	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650
TOTAL NET RECEIPTS . .	9,17,580	8,78,078	10,89,137	11,51,192	11,38,517	18,35,353	14,74,845	13,15,295	14,48,874	13,41,471

EXCISE

in the BOMBAY PRESIDENCY, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										BOMBAY PRESIDENCY—
										RECEIPTS—
3,18,165	3,03,029	3,54,631	4,00,212	3,38,493	3,34,347	3,59,158	4,33,644	4,18,352	4,07,068	Spirits—
1,46,77,845	1,58,96,746†	1,73,61,748	1,79,57,941	1,86,26,651	1,84,97,737	1,86,86,260	2,14,24,350	2,62,57,074	3,06,78,384	English
										Country
1,49,96,010	1,61,99,775	1,77,16,979	1,83,58,153	1,89,65,144	1,88,32,084	1,90,45,418	2,18,57,894	2,66,75,426	3,10,86,352	TOTAL*
47,585	55,637	60,833	56,986	59,632	93,794	2,34,130	4,22,345	9,71,798	10,50,298	Beer
										Drugs other than Opium
11,01,505	12,51,762	12,24,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	18,07,016	22,37,418	Ganja
..	..	..	..	..	..	..	..	..	..	Others
11,01,505	12,51,762	12,29,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	18,07,016	22,37,418	TOTAL
1,41,354	97,856	91,041	84,217	34,128	77,314	60,124	71,757	68,267	68,427	Miscellaneous Receipts †
12,50,300	13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	18,73,387	20,18,192	24,78,393	33,84,880	Opium
1,75,36,814	1,89,67,797	2,02,94,346	2,12,52,728	2,22,89,476	2,30,07,779	2,27,91,330	2,60,56,666	3,10,00,900	3,78,27,375	TOTAL RECEIPTS
1,62,86,454	1,76,05,080	1,90,97,375	1,97,25,481	2,04,80,327	2,03,37,828	2,09,17,943	2,40,32,484	2,95,22,507	3,44,42,495	DITTO, excluding Opium
11,73,621	11,86,745	12,94,750	14,08,957	15,40,633	16,91,641	14,89,227	14,50,954	14,84,006	17,36,698	CHARGES
1,51,12,833	1,64,18,285	1,78,02,625	1,83,16,524	1,89,39,694	1,86,46,187	1,94,28,716	2,25,51,530	2,80,38,501	3,27,05,797	NET RECEIPTS FROM SPIRITS AND
12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,251	18,73,387	20,18,182	24,78,393	33,84,880	Drugs other than Opium
										DITTO—Opium
1,63,63,193	1,77,81,022	1,89,99,598	1,98,43,771	2,07,48,843	2,03,16,138	2,13,02,103	2,45,99,712	3,05,16,894	3,00,90,677	TOTAL NET RECEIPTS
										BOMBAY TOWN AND
										ISLAND—
										RECEIPTS—
1,30,577	1,39,859	1,42,818	1,41,648	1,53,649	1,44,026	1,53,683	2,05,474	2,12,351	1,61,406	Spirits—
11,02,413	37,50,952‡	37,80,067	41,12,809	40,84,744	43,16,893	47,01,574	35,90,654	66,92,825	84,99,624	English
										Country
12,32,990	38,99,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,96,128	69,05,206	86,61,030	TOTAL
..	..	..	..	..	..	..	3,74,775	5,83,230	9,54,517	Beer
2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,83,850	4,21,466	4,61,091	Drugs other than Opium—
..	..	..	..	..	..	..	..	..	..	Ganja
										Others
2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,83,850	4,21,466	4,61,091	TOTAL
..	..	..	..	..	..	..	7,358	4,839	7,416	Miscellaneous Receipts
51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	Opium
15,35,814	44,12,410	42,18,278	44,72,078	46,15,123	47,28,291	52,07,766	66,21,949	80,07,220	1,01,98,484	TOTAL RECEIPTS
14,53,950	42,44,244	40,97,190	44,42,692	45,78,546	46,93,003	51,67,563	65,67,111	79,14,741	1,00,84,084	DITTO, excluding Opium
1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,84,724	1,70,559	2,07,619	CHARGES
13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	45,33,604	50,24,141	63,82,387	77,35,182	98,76,465	NET RECEIPTS FROM SPIRITS
51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	AND DRUGS other than
										Opium
13,78,387	42,37,036	40,23,302	43,05,827	44,44,569	45,68,982	50,64,344	64,37,225	78,27,661	99,90,865	DITTO—Opium
										TOTAL NET RECEIPTS

* The figures include license and distillery fees and duties, etc., realised in the Military Department

† Until 1905-06 these receipts were included partly under 'Spirits' and partly under 'Opium'

‡ Includes from 1910-11 the duty on country spirits from the Uran District, Kolaba district, paid into the Bank of Bombay

EXCISE

No. 105.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
CENTRAL PROVINCES AND BERAR—*										
RECEIPTS—										
<i>Spirits—</i>										
English	8,873	9,591	8,299	10,844	14,724	12,359	23,681	10,049	9,377	12,223
Country	12,30,200	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	* 64,53,319	55,18,052	47,48,679
TOTAL	12,39,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902
<i>Fee.</i>	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,40,021	4,29,140	4,49,114
MISCELLANEOUS RECEIPTS	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,087	18,643
<i>Opium</i>	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813
TOTAL RECEIPTS	19,87,781	17,88,466	19,51,197	22,55,822	45,54,029	56,22,237	71,79,441	83,24,793	72,99,024	66,15,662
Ditto, excluding Opium	14,50,673	12,77,499	14,53,036	16,01,940	35,32,096	44,65,867	59,08,189	69,37,135	59,84,344	52,37,849
CHARGE	52,905	47,421	51,328	57,805	73,837	93,329	1,64,240	2,51,840	2,52,625	3,21,544
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,01,716	49,16,305
Ditto—Opium	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813
TOTAL NET RECEIPTS .	19,34,876	17,41,045	18,99,869	21,08,017	44,80,792	55,28,908	70,15,195	80,72,953	70,16,396	62,94,118
NAGPUR—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,119	2,103	2,550	2,306	2,008	1,763	1,960	2,124	1,335	2,338
Country	1,46,653	1,43,781	1,57,383	1,72,309	2,20,359	2,29,151	2,30,805	5,17,357	5,03,144	4,61,170
TOTAL	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508
<i>Fee</i> . . . . .	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964
MISCELLANEOUS RECEIPTS	28	26	60	5	12	38	138	222	370	536
<i>Opium</i>	30,713	31,833	30,534	30,403	32,714	36,927	35,978	40,290	41,465	41,694
TOTAL RECEIPTS	1,94,282	1,90,792	2,03,577	2,17,085	2,71,243	2,83,264	2,98,224	5,83,407	5,73,838	5,30,702
Ditto, excluding Opium	1,63,569	1,58,904	1,73,042	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	4,89,005
CHARGES	273	232	339	312	403	476	363	505	668	516
NET RECEIPTS FROM SPIRIT AND DRUGS other than Opium	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,132
Ditto—Opium	30,713	31,833	30,534	30,403	32,714	36,927	35,978	40,290	41,465	41,694
TOTAL NET RECEIPTS	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,902	5,73,170	5,29,886

* Figures for Berar are included with effect from 1903-04

in the CENTRAL PROVINCES AND BERAR, in each official year from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										CENTRAL PROVINCES AND BERAR—*
										RECEIPTS—
										<i>Spirits—</i>
12,005	13,941	18,338	13,717	16,119	18,118	30,648	30,745	28,244	30,753	English
49,00,727	55,08,723	67,74,690	78,93,129	86,51,093	80,43,013	70,65,064	79,36,592	82,07,535	90,56,673	Country
49,12,732	55,22,664	67,93,028	79,06,846	86,67,215	80,59,161	70,95,712	79,67,337	82,35,779	90,87,426	TOTAL
9,039	5,853	1,398	1,014	3,954	4,491	..	62	12	..	Beer
										<i>Drugs other than Opium—</i>
4,96,979	5,28,372	6,30,596	7,39,642	8,09,212	8,50,400	8,58,687	8,87,046	8,94,325	8,88,984	Ganja
14,064	24,127	20,240	28,963	44,700	26,102	27,277	29,328	30,366	32,904	MISCELLANEOUS RECEIPTS
14,54,659	14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	<i>Opium</i>
68,87,468	75,77,661	91,12,337	1,06,04,907	1,16,24,461	1,10,87,428	1,00,67,882	1,10,98,818	1,14,92,212	1,23,54,056	TOTAL RECEIPTS
54,32,809	60,81,016	74,45,262	86,76,465	95,25,081	89,40,154	79,81,076	88,83,773	91,60,482	1,00,09,314	DITTO, excluding Opium
3,34,247	2,92,412	3,11,566	3,24,979	3,48,658	4,31,524	5,31,006	4,89,204	5,10,785	5,44,812	CHARGES
50,98,562	57,88,604	71,33,696	83,51,486	91,76,423	85,08,630	74,49,770	83,94,569	86,49,697	94,64,502	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
14,54,659	14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	DITTO—Opium
65,53,221	72,85,249	88,00,771	1,02,80,018	1,12,75,806	1,06,25,904	95,35,976	1,05,99,614	1,09,81,427	1,18,09,244	TOTAL NET RECEIPTS
										NAGPUR — RECEIPTS
										<i>Spirits—</i>
2,251	2,423	5,566	1,441	3,668	3,226	9,273	8,182	7,442	7,781	English
5,25,070	5,66,178	6,39,550	7,11,029	6,94,830	7,14,907	5,62,762	4,82,559	6,32,529	6,74,732	Country
5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	7,18,133	5,72,035	4,90,741	6,39,971	6,82,513	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										<i>Drugs other than Opium—</i>
31,408	36,723	33,596	41,478	39,547	46,464	46,717	51,080	41,437	41,109	Ganja
1,665	2,191	1,399	2,958	2,641	2,619	2,387	1,996	2,000	425	MISCELLANEOUS RECEIPTS
42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	Opium
6,03,149	6,45,457	7,20,678	8,05,964	7,90,844	8,21,705	6,79,848	5,98,575	7,32,737	7,82,824	TOTAL RECEIPTS
5,60,394	6,08,515	6,80,111	7,56,906	7,40,686	7,67,216	2,21,139	5,43,816	6,83,408	7,24,047	DITTO, excluding Opium
804	1,035	1,038	798	832	1,048	2,001	2,990	3,000	1,674	CHARGES
5,59,599	6,07,480	6,79,075	7,56,108	7,39,854	7,66,168	6,19,138	5,40,826	6,80,408	7,22,373	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	DITTO—Opium
6,02,345	6,44,422	7,19,642	8,05,166	7,90,012	8,20,657	6,77,847	5,95,585	7,29,737	7,81,150	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1902-04

EXCISE

No. 106.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
MADRAS PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,53,370	2,75,240	3,56,511	3,00,898	3,08,632	3,45,935	3,63,706	3,51,322	4,98,153	5,02,957
Country	1,20,51,260	1,21,90,800	1,28,20,196	1,40,78,739	1,60,53,339	1,69,94,078	1,72,31,438	1,96,07,945	2,08,11,246	2,31,28,668
TOTAL	1,23,04,630	1,24,66,040	1,31,76,707	1,43,79,637	1,63,61,971	1,78,40,013	1,75,95,144	1,99,59,267	2,13,09,399	2,36,31,625
<i>Beer</i>	87,560	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,361	2,39,402	1,79,744
<i>Drugs other than Opium—</i>										
Ganja	1,77,360	2,06,830	2,55,425	2,99,500	3,13,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262
MISCELLANEOUS RECEIPTS										
	60,250	71,030	64,225	64,242	71,690	72,786	77,377	80,316	79,054	79,780
<i>Opium</i>	3,96,150	4,25,900	3,76,837	3,59,748	4,02,868	4,21,814	4,08,245	4,52,886	5,06,526	4,34,684
<i>Pass fees in account current with Bombay</i>	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111	4,46,465	16,815
<i>Gain on sale proceeds of Bengal Opium</i> . . . . .	..	..	..	..	..	..	..	..	..	5,65,953
Total Opium Receipts	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452
TOTAL RECEIPTS	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,731	1,87,58,129	1,91,13,741	2,05,60,146	2,30,71,102	2,54,40,863
DITTO, excluding Opium	1,25,81,477	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,697	1,96,46,149	2,21,18,111	2,44,23,411
CHARGES	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	18,47,585
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,55,75,826
DITTO—Opium	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452
TOTAL NET RECEIPTS	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278
CITY OF MADRAS—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,44,870	1,36,240	1,68,322	1,52,923	1,66,791	1,91,350	2,24,134	2,04,451	3,24,177	3,52,234
Country	9,76,960	9,61,850	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,25,096	12,82,291	11,49,112
TOTAL	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396
<i>Beer</i> . . . . .	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957
MISCELLANEOUS RECEIPTS										
	7,640	5,100	6,403	3,987	2,439	3,127	4,277	4,662	4,999	1,901
<i>Opium including Miscellaneous Items</i>	12,530	23,000	12,273	9,983	9,877	11,043	22,615	23,982	23,214	29,910
<i>Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay</i>	63,700	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,292	1,38,287	1,21,563	..
<i>Gain on sale proceeds of Bengal Opium</i> . . . . .	..	..	..	..	..	..	..	..	..	21,426
Total Opium Receipts	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336
TOTAL RECEIPTS	12,10,080	11,89,190	12,99,476	14,00,025	16,25,966	16,88,791	16,76,307	16,34,151	17,90,684	15,94,590
DITTO, excluding Opium	11,33,800	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882	16,45,307	15,43,254
CHARGES	38,750	33,440	26,078	27,503	25,110	24,902	26,764	28,805	29,319	134
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120
DITTO—Opium	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336
TOTAL NET RECEIPTS	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	15,94,456

in the MADRAS PRESIDENCY, in each official year from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										MADRAS PRESIDENCY—
										RECEIPTS—
6,06,386	5,34,849	6,19,944	5,66,684	6,85,085	6,15,371	5,77,977	5,33,150	5,72,539	6,38,674	<i>Spirits—</i>
2,42,09,078	2,49,83,020	2,69,95,017	2,98,24,865	3,26,23,959	3,24,34,725	3,07,39,939	3,26,93,483	3,52,84,868	4,08,81,463	English
										Country
2,48,15,464	2,55,17,869	2,76,14,961	3,03,91,549	3,33,09,044	3,30,50,096	3,13,67,916	3,32,26,633	3,58,57,407	4,15,20,137	TOTAL*
1,84,824	2,11,968	2,14,709	2,29,489	2,13,624	3,18,208	3,62,407	4,87,945	6,11,137	8,23,070	Beer
5,70,826	5,50,373	6,27,454	7,31,224	8,65,564	10,21,017	10,66,491	11,18,392	12,26,188	13,95,660	Drugs other than Opium—
										Ganja
96,833	1,02,750	1,19,555	1,13,017	1,60,039	2,06,329	2,13,340	2,27,109	2,50,662	3,39,045	MISCELLANEOUS RECEIPTS
4,67,849	4,22,214	4,85,406	5,22,958	5,86,787	6,21,436	7,02,306	8,05,040	9,97,003	9,63,592	Opium†
..	..	..	..	..	..	..	..	..	..	Pass fees in account current with Bombay‡
7,99,505	9,68,469	10,02,089	11,93,595	13,76,017	13,95,117	14,03,224	13,31,631	14,07,764	14,01,503	Gain on sale proceeds of Bengal Opium‡
12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	Total Opium Receipts
2,69,35,301	2,77,73,643	3,00,64,174	3,31,86,832	3,65,11,075	3,66,12,203	3,51,15,684	3,71,96,750	4,03,50,161	4,64,43,007	TOTAL RECEIPTS
2,56,67,947	2,62,82,960	2,85,76,674	3,14,65,279	3,45,48,271	3,45,95,650	3,30,10,154	3,50,60,079	3,79,45,394	4,40,77,912	DITTO, excluding Opium
18,50,631	18,00,741	18,46,274	18,60,399	18,61,264	18,77,401	19,09,577	18,61,890	18,57,676	21,59,351	CHARGES§
2,38,17,316	2,45,82,219	2,67,30,405	2,96,04,880	3,26,87,007	3,27,18,249	3,11,00,577	3,31,98,189	3,60,87,718	4,19,18,561	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	DITTO—Opium
2,50,84,670	2,59,72,902	2,82,17,900	3,13,26,433	3,46,40,811	3,47,34,802	3,32,06,107	3,53,34,860	3,84,92,485	4,42,83,656	TOTAL NET RECEIPTS
										CITY OF MADRAS—
										RECEIPTS—
										<i>Spirits—</i>
4,41,319	4,06,966	4,79,814	3,86,346	4,01,281	4,65,110	4,15,253	3,36,256	3,38,898	4,06,158	English
11,79,015	13,65,369	14,93,990	16,50,384	18,45,431	19,02,208	20,81,256	22,75,254	26,96,891	31,84,365	Country
16,30,334	17,72,335	19,73,804	20,36,730	22,46,712	23,67,318	24,06,509	26,11,510	29,35,789	35,90,523	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
57,967	55,865	58,976	64,455	69,990	1,01,242	94,539	96,435	1,09,005	1,23,132	Drugs other than Opium—
1,852	2,306	3,354	3,068	3,988	4,114	4,682	2,439	1,986	14,020	Ganja
33,009	19,220	46,377	44,525	34,475	37,888	43,328	45,565	62,196	40,980	MISCELLANEOUS RECEIPTS
..	..	..	..	..	..	..	..	..	..	Opium, including Miscellaneous items
42,774	44,863	35,870	39,951	46,253	44,179	44,118	42,365	41,586	46,648	Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay‡
75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	1,03,782	87,628	Gain on sale proceeds of Bengal Opium‡
17,55,996	18,94,589	21,18,181	21,88,729	24,01,418	25,54,741	26,83,176	27,98,364	32,50,562	38,14,353	Total Opium Receipts
16,80,153	18,30,506	20,36,134	21,04,253	23,20,690	24,72,764	25,95,730	27,10,434	31,46,780	37,26,725	TOTAL RECEIPTS†
22,640	23,029	26,352	23,799	26,431	27,532	25,562	26,068	26,095	23,696	DITTO, excluding Opium
16,57,513	18,07,477	20,09,783	20,80,454	22,94,259	24,45,142	25,70,168	26,84,336	31,20,745	37,03,029	CHARGES
75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	1,03,782	87,628	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
17,38,296	18,71,500	20,91,829	21,64,930	23,74,987	25,27,209	26,57,614	27,72,266	32,24,527	37,90,657	DITTO—Opium
										TOTAL NET RECEIPTS

* The figures include license and distillery fees and duties, etc., realised in the Military Department

† Includes Opium Miscellaneous receipts until 1902-03

‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal

§ The figures include some small charges under Opium

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1899-1900 to 1918-19

PROVINCES		NUMBER OF SHOPS		RECEIPTS		Incidence of taxation per head of population according to the census of 1891(c)
		Liquors	Drugs	Liquors	Drugs	
		(a)	(a)		Total, including miscellaneous receipts	a. p.
1899-1900	India, General			4,93,605	60,287	5,60,973
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880
	Assam	296	1,023	6,90,479	21,71,989	28,63,377
	Bengal	28,702	4,751	87,00,520	52,44,904	1,39,65,950
	United Provinces	10,483	4,745	47,12,684	18,64,104	65,78,802
	Punjab	1,635	2,840	16,95,772	3,97,132	25,94,369
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781
Madras Presidency		28,653	1,557	1,23,43,867	10,88,650	1,34,12,767
TOTAL		82,117	19,766	4,16,40,026	1,52,41,249	5,75,40,200
1900-01	India, General			10,25,717	72,622	11,04,285
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888
	Assam	289	1,056	7,20,870	22,11,666	29,33,390
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,499
	United Provinces	10,452	4,774	50,31,534	20,20,557	70,54,264
	Punjab	1,549	2,837	16,69,539	9,30,697	26,01,132
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466
Madras Presidency		28,476	1,629	1,25,27,574	9,90,690	1,35,89,294
TOTAL		83,202	19,928	4,28,07,419	1,62,31,020	5,91,98,376
1901-02	India, General			8,73,134	76,703	9,55,852
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494
	Assam	293	1,072	7,26,685	21,05,764	28,33,034
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317
	United Provinces	10,458	4,828	58,49,587	21,16,424	79,68,832
	Punjab	1,430	2,706	16,29,324	8,74,475	25,04,599
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898
	Bombay Presidency	4,149	2,181	92,25,737	12,11,337	1,05,37,064
Central Provinces		6,810	2,470	12,49,877	6,77,575	19,51,197
Madras Presidency		29,064	1,732	1,32,27,845	10,15,459	1,43,07,529
TOTAL		84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846
1902-03	India, General			9,76,038	92,025	10,74,056
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960
	Assam	293	1,061	7,19,764	21,99,482	29,19,938
	Bengal	32,022	5,369	97,79,728	60,32,784	1,57,87,729
	United Provinces	10,519	4,950	64,11,551	23,35,299	87,52,172
	Punjab	1,451	2,711	17,49,999	9,24,669	26,75,239
	North-West Frontier Province	80	172	1,14,111	75,482	1,92,682
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884
Central Provinces		7,246	2,705	14,74,251	7,59,297	22,55,822
Madras Presidency		29,105	1,748	1,44,66,479	10,83,751	1,56,14,472
TOTAL		86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954
1903-04	India, General			10,85,260	90,481	11,70,906
	Burma	1,994	174(b)	33,91,638	40,15,679	74,64,332
	Assam	290	1,050	7,29,920	22,93,432	30,24,391
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470
	United Provinces	10,586	5,141	70,72,036	26,59,479	97,33,689
	Punjab	1,446	2,732	18,57,453	9,41,828	28,00,404
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364
Central Provinces and Berar		9,708	3,285	32,57,294	12,92,755	45,54,629
Madras Presidency		29,210	1,814	1,64,76,759	11,55,323	1,77,03,781
TOTAL		91,323	22,051	5,47,88,760	1,99,21,300	7,49,57,002
1904-05	India, General			11,31,513	94,005	12,31,241
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670
	Assam	282	1,042	7,09,175	23,43,938	30,54,075
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334
	United Provinces	10,644	4,977	74,92,163	27,30,241	1,02,25,065
	Punjab	1,481	2,636	22,04,544	9,45,838	31,50,820
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,899
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682
Central Provinces and Berar		9,195	3,303	41,35,667	14,82,670	56,22,237
Madras Presidency		29,569	1,842	1,74,39,722	12,45,621	1,87,58,129
TOTAL		91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150
1905-06	India, General			10,84,012	1,07,256	11,96,915
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926
	Eastern Bengal and Assam	6,494	2,517	19,20,280	42,63,854	62,07,667
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436
	United Provinces	10,800	4,988	71,85,780	27,87,060	99,75,741
	Punjab	1,462	2,849	24,98,591	10,65,462	35,64,693
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667
Central Provinces and Berar		7,821	3,084	54,98,359	16,75,472	71,79,441
Madras Presidency		30,859	1,951	1,77,45,531	12,90,833	1,91,13,741
TOTAL		91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424

(a) Notification

(b) Opium shops only

(c) Figures from 1899-1900 are calculated according to the census of 1901

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population, in each province, in each year from 1899-1900 to 1918-19—continued.

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1901 (c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1906-07	India, General	(a)	(a)	10,87,076	98,213	11,91,311	R a. p.
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	0 13 3
	Eastern Bengal and Assam	6,456	2,481	24,04,226	43,03,509	63,73,487	0 3 4
	Bengal	27,979	4,107	1,08,93,957	51,63,996	1,60,79,779	0 5 1
	United Provinces	10,055	4,920	63,77,277	28,26,236	92,11,374	0 3 1
	Punjab	1,476	2,280	27,25,238	12,64,010	39,39,988	0 3 2
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,706	0 1 2
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	0 12 10
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	0 11 2
	Madras Presidency	30,398	1,878	1,90,60,628	13,89,202	2,05,60,146	0 8 7
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,607	0 6 6
1907-08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	0 2 2
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	0 13 7
	Eastern Bengal and Assam	6,705	2,273	23,83,047	45,52,211	67,98,748	0 3 7
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	0 5 5
	United Provinces	9,334	4,913	62,26,538	27,04,097	89,34,546	0 3 0
	Punjab	1,131	1,689	28,86,625	13,31,010	42,18,285	0 3 0
	North-West Frontier Province	61	178	1,43,26,901	1,44,908	2,59,700	0 1 1
	Bombay Presidency	4,830	2,502	1,98,80,156	16,86,067	1,63,86,607	0 14 2
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	0 10 5
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	0 9 8
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,80,714	0 6 8
1908-09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	0 2 7
	Burma	1,568	457(b)	39,52,291	37,14,557	77,18,815	0 13 8
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,031	0 3 4
	Bengal	16,902	4,236	1,13,16,415	56,67,976	1,70,06,787	0 5 4
	United Provinces	8,485	4,875	57,47,273	28,09,834	85,59,885	0 2 10
	Punjab	1,101	1,642	32,50,119	15,09,023	47,59,899	0 3 9
	North-West Frontier Province	59	173	1,25,637	1,60,795	286,547	0 2 2
	Bombay Presidency	4,699	2,523	1,44,69,671	22,60,413	1,68,50,707	0 14 7
	Central Provinces and Berar	5,178	2,189	47,70,092	18,26,927	66,15,662	0 8 10
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	0 10 8
	TOTAL	73,350	20,005	7,12,35,741	2,42,55,822	9,58,10,224	0 6 9
1909-10	India, General	(a)	(a)	14,73,392	1,21,758	15,96,615	0 2 8
	Burma	1,539	605(b)	40,52,467	35,11,003	76,49,137	0 13 3
	Eastern Bengal and Assam	9,010	1,925	24,24,472	48,64,775	73,05,093	0 3 10
	Bengal	16,605	4,142	1,10,83,248	56,86,342	1,67,93,419	0 5 4
	United Provinces	8,180	4,794	59,05,037	27,68,272	86,80,607	0 2 11
	Punjab	1,219	1,516	28,38,055	14,72,790	43,23,235	0 3 5
	North-West Frontier Province	61	170	1,29,440	1,88,918	3,18,582	0 2 5
	Bombay Presidency	4,927	2,572	1,50,43,595	23,51,865	1,75,36,814	0 15 2
	Central Provinces and Berar	4,810	2,187	49,21,706	19,51,638	68,87,468	0 9 2
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	0 11 3
	TOTAL	76,762	19,754	7,28,71,760	2,47,56,141	9,80,26,271	0 6 11
1910-11	India, General	(a)	(a)	15,95,500	1,88,659	17,87,729	0 2 9
	Burma	1,507	700(b)	40,52,467	33,25,130	72,01,227	0 10 11
	Eastern Bengal and Assam	1,748	1,803	26,77,800	51,74,770	78,70,887	0 3 8
	Bengal	15,125	4,487	1,18,56,498	60,90,662	1,79,76,523	0 5 6
	United Provinces	8,098	4,730	72,82,802	29,87,131	1,02,76,354	0 3 6
	Punjab	1,199	1,529	39,63,270	17,33,841	57,00,793	0 4 6
	North-West Frontier Province	64	170	1,06,825	1,71,221	2,78,194	0 1 2
	Bombay Presidency	5,125	2,580	1,62,55,412	26,14,499	1,89,67,767	0 15 6
	Central Provinces and Berar	4,540	2,168	55,28,517	20,25,017	75,77,661	0 8 9
	Madras Presidency	25,646	1,847	2,57,29,837	19,41,056	2,77,73,643	0 10 9
	TOTAL	71,052	20,014	7,88,02,210	2,62,51,986	10,54,10,777	0 6 8
1911-12	India, General	(a)	(a)	15,92,972	1,90,002	17,88,807	0 2 9
	Burma (d)	1,485	124(b)	41,72,064	34,26,248	76,87,114	0 11 7
	Assam	276	666	12,27,749	32,11,208	44,43,610	0 10 8
	Bengal	5,217	3,205	79,98,053	33,55,144	1,33,59,707	0 4 9
	Bihar and Orissa	10,938	2,402	64,64,933	33,96,391	98,65,454	0 4 7
	United Provinces	7,984	4,648	80,19,178	31,25,454	1,11,51,635	0 3 9
	Punjab	1,205	1,485	45,53,551	18,06,570	63,61,600	0 5 1
	North-West Frontier Province	65	145	1,40,473	1,75,354	3,15,847	0 1 6
	Bombay Presidency	5,389	2,541	1,77,77,212	24,26,092	2,02,94,346	0 10 7
	Central Provinces and Berar	4,501	2,148	67,94,426	22,97,671	91,12,337	0 10 6
	TOTAL	62,113	19,108	8,65,70,581	2,75,25,104	11,44,96,021	0 7 3
1912-13	India, General	(a)	(a)	13,40,379	1,61,971	15,05,840	0 2 3
	Burma (d)	1,509	124(b)	42,84,777	37,23,106	81,15,929	0 12 4
	Assam	283	657	14,24,344	34,25,852	48,52,029	0 11 7
	Bengal	5,280	2,849	82,78,365	54,46,634	1,37,59,157	0 4 10
	Bihar and Orissa	10,250	2,280	68,26,153	35,20,987	1,04,00,579	0 4 9
	United Provinces	7,917	4,557	90,02,876	36,05,284	1,26,17,033	0 4 3
	Punjab (including Delhi)	1,139	1,416	46,04,152	19,67,673	65,73,023	0 5 4
	North-West Frontier Province	61	145	1,48,668	2,55,344	4,04,055	0 1 1
	Bombay Presidency	5,002	2,413	1,84,15,139	27,59,372	2,12,52,728	0 12 2
	Central Provinces and Berar	4,392	2,148	79,07,860	26,65,174	1,05,74,034	0 12 2
	TOTAL	59,986	18,166	9,28,63,773	2,99,81,174	12,32,72,852	0 7 9

(a) No information
(b) Opium shops only

(c) Figures from 1910-11 are calculated according to the Census of 1911
(d) Includes the Shan States, Chin Hills and Putao
(e) Revised figures

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1899-1900 to 1918-19—concluded

PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1911
	Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1913-14	(a)	(a)	13,54,073	1,76,009	15,33,533	R a p. 0 2 3
India, General	1,531	124(b)	146,42,433	35,41,024	83,42,593	0 12 8
Burma (c)	298	648	15,49,113	37,07,267	52,59,283	0 13 2
Assam	5,303	2,795	89,32,762	64,17,588	1,53,88,017	0 5 5
Bengal	9,779	2,227	71,42,949	40,89,237	1,12,59,880	0 5 2
Bihar and Orissa	7,822	4,548	95,30,033	37,74,041	1,33,14,073	0 4 9
United Provinces	1,165	1,424	48,69,478	20,36,928	69,08,669	0 5 9
Punjab	30	15	1,06,262	1,04,232	2,70,568	0 10 11
Delhi	56	143	1,38,158	2,11,889	3,50,111	1 2 2
North-West Frontier Province	5,601	2,361	1,90,24,776	32,30,572	2,22,85,476	0 13 3
Bombay Presidency	4,336	2,165	86,71,169	29,08,595	1,16,24,464(d)	0 14 11
Central Provinces and Berar	22,606	1,507	3,35,22,668	28,28,368	3,65,11,075	0 13 11
Madras Presidency						
TOTAL	58,527	17,957	9,95,43,874	3,80,25,750	13,30,51,744	0 8 5
1914-15	(a)	(a)	16,24,585	2,37,316	18,65,082	0 2 10
India, General	1,491	124(b)	53,79,592	33,46,708	88,94,183	0 13 6
Burma (c)	300	617	15,25,671	38,76,780	54,05,602	0 13 1
Assam	5,174	2,689	87,42,485	65,75,793	1,53,59,916	0 5 5
Bengal	9,240	2,208	74,44,135	41,27,426	1,15,93,436	0 5 5
Bihar and Orissa	7,722	4,511	85,61,813	38,70,594	1,24,70,379	0 4 3
United Provinces	1,149	1,407	47,64,076	21,53,044	69,21,091	0 5 8
Punjab	35	16	1,75,127	98,716	2,73,868	0 10 7
Delhi	57	145	1,29,558	2,24,573	3,54,263	0 2 6
North-West Frontier Province	5,845	2,330	1,89,25,878	30,04,587	2,20,07,779	1 1 11
Bombay Presidency	4,271	2,167	80,63,652	29,67,674	1,10,57,428(d)	0 12 6
Central Provinces and Berar	21,439	1,485	3,33,68,304	30,37,570	3,66,12,203	0 14 2
Madras Presidency						
TOTAL	56,723	17,699	9,86,94,776	3,35,20,791	13,28,15,230	0 8 5
1915-16	(a)	(a)	16,37,644	2,46,641	18,88,560	0 1 10
India, General	1,463	124(b)	46,13,902	33,83,208	81,11,370	0 12 4
Burma (c)	308	603	15,41,139	38,80,047	54,24,800	0 13 1
Assam	4,899	2,558	84,03,362	66,73,620	1,51,30,570	0 5 3
Bengal	8,849	2,182	67,65,127	41,81,722	1,09,71,353	0 5 1
Bihar and Orissa	7,454	4,458	81,20,746	40,48,222	1,22,11,570	0 4 2
United Provinces	1,131	1,375	45,28,586	24,72,749	70,08,878	0 5 9
Punjab	34	18	1,46,733	1,19,983	2,66,706	0 10 3
Delhi	58	135	1,15,494	2,35,196	3,53,800	0 2 7
North-West Frontier Province	6,446	2,321	1,92,79,548	34,51,658	2,27,91,330	1 2 7
Bombay Presidency	4,302	2,175	70,95,662	29,44,893	1,00,67,882	0 11 6
Central Provinces and Berar	20,102	1,367	3,17,30,323	31,72,021	3,51,15,684	0 13 7
Madras Presidency						
TOTAL	55,046	17,316	9,39,78,266	3,48,11,959	12,93,41,572	0 8 2
1916-17	(a)	(a)	19,45,257	2,54,578	22,03,766	0 3 4
India, General	1,506	124(b)	47,86,517	39,30,643	88,31,324	0 13 4
Burma (c)	321	592	15,71,777	39,65,173	55,39,243	0 13 4
Assam	5,056	2,577	79,29,912	65,21,940	1,44,07,668	0 5 1
Bengal	9,625	2,060	68,79,309	43,19,069	1,12,25,666	0 5 2
Bihar and Orissa	3,493	4,363	92,67,468	40,55,816	1,33,58,981	0 4 7
United Provinces	1,354	1,733	50,58,775	25,16,208	75,80,883	0 6 1
Punjab	22	18	1,45,944	1,03,634	2,49,621	0 9 8
Delhi	59	135	1,18,679	2,39,846	3,58,816	0 2 5
North-West Frontier Province	6,551	2,335	2,22,90,239	36,98,670	2,60,50,666	1 5 3
Bombay Presidency	4,244	2,164	79,67,399	30,92,091	1,10,88,818	0 12 8
Central Provinces and Berar	19,686	1,076	3,37,14,578	32,65,063	3,71,96,750	0 14 4
Madras Presidency						
TOTAL	51,917	17,177	10,15,65,854	3,59,62,231	13,80,92,186	0 8 8
1917-18	(a)	(a)	25,24,101	2,76,915	28,13,381	0 4 3
India, General	1,470	124(b)	49,34,074	42,12,455	92,39,195	0 14 0
Burma (c)	322	583	14,77,400	38,77,665	53,71,664	0 12 11
Assam	5,416	2,563	90,34,074	65,41,216	1,56,25,391	0 5 5
Bengal	9,419	2,084	75,51,198	42,47,011	1,18,22,005	0 5 6
Bihar and Orissa	7,213	4,325	100,72,082	42,23,717	1,43,46,473	0 4 11
United Provinces	1,363	1,715	57,53,731	27,62,838	85,21,350	0 6 10
Punjab	20	19	1,69,382	1,60,967	3,27,410	0 12 7
Delhi	59	184	1,42,242	2,89,025	4,32,034	0 2 8
North-West Frontier Province	6,524	2,306	2,76,47,224	42,85,409	3,20,00,900	1 10 1
Bombay Presidency	4,210	2,171	82,35,791	32,26,055	1,14,92,212	0 13 1
Central Provinces and Berar	18,890	1,063	3,64,68,544	36,30,955	4,08,50,161	0 15 7
Madras Presidency						
TOTAL	54,896	17,147	11,39,97,732	3,77,34,359	15,23,42,776	0 9 7
1918-19	(a)	(a)	32,20,115	2,95,474	35,22,233	0 5 4
India, General	1,454	124(b)	53,50,249	42,62,128	96,97,601	0 14 9
Burma (c)	312	572	16,96,900	41,50,124	59,27,798	0 14 3
Assam	5,394	2,606	1,07,55,708	68,31,239	1,76,8,246	0 6 2
Bengal	8,243	2,316	79,53,262	44,06,666	1,23,92,418	0 5 8
Bihar and Orissa	6,847	4,279	1,14,67,762	44,16,145	1,59,30,625	0 5 5
United Provinces	1,344	1,515	72,45,268	25,82,491	98,31,405	0 8 6
Punjab	20	19	2,26,672	2,03,933	4,31,195	0 1 9
Delhi	58	198	1,85,054	3,93,730	5,78,832	0 4 2
North-West Frontier Province	6,675	2,293	3,21,39,550	56,22,298	3,78,27,375	1 14 10
Bombay Presidency	4,205	2,179	90,87,426	33,37,726	1,23,54,056	0 14 1
Central Provinces and Berar	18,131	1,051	4,23,43,207	37,60,761	4,64,43,007	1 1 11
Madras Presidency						
TOTAL	52,683	17,152	13,16,68,282	4,01,50,715	17,25,74,891	0 10 11

(a) No information

(b) Opium shops only

(c) Includes the Shan States, Chin Hills and Putao

(d) Revised figures

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19

Province	Items	Rates
Bengal	Rum	R11-4-0 per proof gallon.
	Country spirit	R0-13-4 to R10-10-0 per proof gallon.
	Beer	R0-4-6 per gallon.
	Ganja, whether chur, round or flat	R20-0-0 per seer.
	Charas	R30-0-0 " "
	Bhang	R0-8-0 per seer except in Burdwan (Sadar and Asansol subdivisions only), Birbhum, Bankura, Midnapur, where the rate is R0-12-0 a seer, and Calcutta, Howrah, Hooghly and the 24 Parganas where the rate is R1-0-0 a seer.
	Opium	R50-0-0 per seer.
Madras	Rum	R11-4-0 per proof gallon.
	Country spirit	R6-11-8 per proof gallon in three districts. R8-1-3 per proof gallon in twenty-one districts. Special rates for particular localities R0-15-0, R2-1-1, R3-2-0, R3-12-0 and R10-12-4 per proof gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R15-0-0 per seer (from 1st April 1918).
	Charas	Not manufactured or consumed.
	Bhang	R3-0-0 per seer (from 1st April 1911.)
	Opium (Benares)	R32-0-0 " " " " 1918.
Bombay	Rum	R11-4-0 per proof gallon.
	Country spirit :— Contract Distillery and separate shop system— Mohwa or molasses spirit	30° under proof R1-11-0 to R6-3-0 per gallon. 25° " " R2-4-0 to R7-0-0 per gallon. 40° " " R1-10-0 to R3-6-0 per gallon. 45° " " R1-6-5 per gallon. 60° " " R0-8-0 to R3-8-0 per gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R12-8-0 per seer (raised to R15-0-0 per seer from 1st April 1919 and to R17-8-0 from 1st April 1920).
	Charas	R30-0-0 per seer (raised to R40 from 1st April 1920).
	Bhang	R1-8-0 " " (raised to R2-8-0 from 1st April 1919).
	Opium (Bengal)	R10-0-0 " "
Sind	Liquor imported from Amritsar in the Punjab and from Cawnpore in the United Provinces	R4-0-0 on 40° under proof and R6-0-0 on 15° under proof per gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R12-8-0 per seer (raised to R15-0-0 per seer from 1st April 1919 and to R17-8-0 per seer from 1st April 1920).
	Charas	R30-0-0 per seer (raised to R40 per seer from 1st April 1920).
	Bhang	R1-0-0 " " (raised to R1-8-0 per seer from 1st April 1920).
	Opium (Bengal)	R10-0-0 per seer.
United Provinces	Beer, cider and other fermented liquors	R0-4-6 per imperial gallon.
	Liquors and perfumed spirit	R18-12-0 " "
	Liquors, cordials, drugs, medicines, chemicals, mixtures and other preparations containing spirit.	R11-4-0 per imperial gallon, London proof.
	Spirit, other sorts, except denatured spirit	R11-4-0 per gallon, London proof.
	Rum issued to troops in India	R6-4-0 per imperial gallon, London proof.
	Champagne and sparkling wines	R4-6-0 " " " " "
	Still wines	R1-12-0 " " " " "

NOTE.—This table is compiled from data furnished by provincial authorities

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19
—continued

Province.	Items	Rates
United Provinces —contd.		25° under proof R3-12-0 per gallon } in the towns of Dehra Dun, 50° " " R2-8-0 " " } Mussoree, Rajpur (Dehra Dun), Meerut, Agra, Cawnpore, Lucknow and Benares.
		25° under proof R3-6-0 per gallon } in the towns of Saharanpur, 50° " " R2-4-0 " " } Aligarh, Bareilly, Moradabad, Allahabad, Farukhabad-cum-Fatehgarh Mirzapur, Gorakhpur, Hardoi, and Fyzabad.
		25° under proof R3-0-0 per gallon } in the towns of Shahjahan- 50° " " R2-0-0 " " } pur, Pilibhit, and Sitapur, in the districts of Muzaffarnagar, Bulandshahr, Muttra, Budaun, Lucknow, Unao, Rae Bareilly, Hardoi, Fyzabad, Sultanpur, and Bara Bank, and in the rural areas of Dehra Dun, Saharanpur, Meerut, Agra, Aligarh, Bareilly, Moradabad (except Darihal town), Cawnpore, Farukhabad, and Benares districts,
	Country spirit	25° under proof R2-4-0 per gallon } in the District of Naini Tal, 50° " " R1-8-0 " " } except in the Khatima and Sittarganj peshkari's, in the trans-Rapti tract of Basti District, and in the town of Darihal in the Moradabad district.
		25° under proof R1-8-0 per gallon } in the town of Jhansi, the 50° " " R1-0-0 " " } Khatima and Sittarganj peshkari's in the Naini Tal district, the Almora district, and in the Maharajganj tahsil and the portion of the Padarum a tahsil north of the Captainganj-Padruana-Bansighat road in the Gorakhpur district.
		25° under proof R1-2-0 per gallon } in that part of pargana Aur- 50° " " R0-12-0 " " } aia in the Etawah district which lies on the south side of the Chambal river, and in the Garhwa, Jalaun, Jhampur, and Banda districts and in the rural area of the Jhansi district.
		25° under proof R2-10-0 per gallon } in the Bahraich district and 50° " " R1-12-0 " " } in any other locality in the Agra, Rohilkhand, Allahabad, Benares, Gorakhpur, Lucknow and Fyzabad divisions.
	Ganja (transported or exported)— Baluchar Pathar	R16-0-0 per seer. R10-0-0 " " R16-0-0 per seer if issued for consumption in the districts of Dehra Dun, Saharanpur, Muzaffarnagar, Meerut, Bulandshahr, Aligarh and Muttra.
	Clava: transported or exported	R18-0-0 if issued for consumption elsewhere.
	Bhang— (a) Exported otherwise than in bond from any of the districts of Furrakhabad, Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Pilibhit, Kheri, Bahraich, Gonda, Basti and Gorakhpur or transported from any of the above-mentioned districts to any other of those districts, or to any other district except the districts of Jhansi, Jalaun, Banda and Jhampur.	R6-0-0 per maund calculated on the gross weight of the package or packages forming the consignment and subject to a minimum of R1-0-0 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable.
Punjab	(b) Transported from any of the above mentioned district to the districts of Jhansi, Jalaun, Banda and Jhampur.	R10-0-0 per maund ditto.
	(c) Cultivation of the hemp plant for the production of Bhang where such cultivation is permitted.	R10-0-0 acreage duty per acre cultivated, subject to a minimum charge of R1-0-0 on any fraction of an acre in respect of which a smaller duty would but for such minimum be leviable.
	Opium	R17-0-0 and R19-8-0 per seer.
	Liquors removed from any brewery or distillery licensed in Punjab— Fermented liquors— (a) Ale, beer, porter, cider and other fermented liquors.	R0-4-6 per imperial gallon or six quart bottles.
	(b) Spirits—liquors and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits.	R18-12-0 per imperial gallon or six quart bottles.
	(c) Methylated spirits, i.e., denatured spirits.	7½ per cent <i>ad valorem</i> .
	(d) Rectified spirits	R11-4-0 per imperial gallon or six quart bottles, London proof (concession rate of R7-13-0 per proof gallon is allowed to bona fide manufacturing chemists).
	(e) Spirit distilled from Sugarcane or Mohwa basis whether plain or flavoured and coloured with or without the use of caramel to suit a special Indian taste provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor.	R6-4-0 per imperial gallon or six quart bottles, London proof.
	(f) Rum whether coloured or uncoloured issued to troops on payment of duty.	R 6-4-0 per gallon, London proof or six quart bottles.
	(g) All other spirits	R11-4-0 per imperial gallon or six quart bottles, London proof.

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19
—continued

Province	Items	Rates
Punjab—contd.	Opium— (A) Poppy locally produced	Acreage duty R1-0-0 per quarter or fraction of a quarter of an acre in Jullunder district and Hosniarpur tahsil of Hoshiarpur District. (a) R13-0-0 per seer from Hill States under political control of the Punjab Government. (b) R21-8-0 per seer from Afghanistan. (c) R19-8-0 per seer from Ghazipore (Government Excise Opium).
	(B) Opium imported from outside the Province.	R13-0-0 and R12-0-0 respectively per seer (transport duty).
	(C) Opium produced in Kot Khai tahsil of Simla District and Kulla Sub-Division of the Kangra District and transported to other places in the Province.	
	Charas (not produced in the Province)	R18-0-0 per seer imported from Yarkhand.
	Bhang— (A) Bhang locally produced	R4-0-0 per acre of land on which the hemp plant is cultivated in Dera Ghazi Khan District subject to a minimum charge of R1 per quarter of an acre or less, provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed.
Delhi	(B) Bhang locally transported or for export outside the Province.	R6 per maund (gross) and R1-8-0 per quarter maund or less provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces.
	(C) Bhang imported	R6-0-0 per maund (gross) subject to a minimum charge of R1-8-0 per quarter maund or less.
	Rum	R11-4-0 per proof gallon.
	Beer	R0-3-0 per imperial gallon or 6 quart bottles.
	Rectified spirits	R11-4-0 per proof gallon or 6 quart bottles (London proof). (Concession rate of R7-13-0 per proof gallon is allowed to bond <i>vide</i> manufacturing chemists.)
Bihar and Orissa	Country spirit (imported from Punjab)	R6-4-0 per imperial gallon or 6 quart bottles (London proof)
	Opium (Excise)	R19-8-0 per seer (imported from Ghazipur).
	Charas	R18-0-0 " " " Punjab).
	Bhang	R6-0-0 per maund (imported from Punjab).
	Liquors, cordials, mixtures and other preparations containing spirit— (a) If strength is untested (b) If strength is tested All other sorts of spirit Wines containing more than 42 per cent of proof spirit. Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit. All other sorts of wines not containing more than 42 per cent of proof spirit. Ale, beer, porter, cider and other fermented liquors. Perfumed spirits Country Spirit— (a) No strength fixed (b) Above strength 70° under proof (c) Strength of 70° under proof or less	R14-10-0 per liquid gallon. R11-4-0 per proof gallon. R11-4-0 " " " R11-4-0 " " " R4-6-0 per liquid gallon. R1-12-0 " " " R0-4-6 " " " R18-12-0 " " " R1-14-0 to R3-2-0 per gallon. R2-0-0 to R4-6-0 " R1-4-0 to R3-2-0 " R13-0-0 per seer in Orissa except Sambalpur. R10-0-0 per seer in Sambalpur. R16-0-0 per seer in the rest of the Province.
Burma	Ganja—all sorts	
	Charas	R30-0-0 per seer. R1-0-0 per seer in Sambalpur.
	Bhang	R0-12-0 per seer in the districts of the Chota Nagpur and Patna Divisions and the Santal Parganas. R0-8-0 per seer in the rest of the Province. R22-0-0 to R37-0-0 per seer.
	Opium	
	Country spirit— Contract Distillery system	R1-14-0 to R9-1-0 per proof gallon. R1-5-0 to R2-10-0 per gallon 30° under proof. R1-14-0 to R5-7-0 per gallon, 40° under proof. R0-15-0 to R1-14-0 per gallon, 50° under proof. R1-4-0 to R3-10-0 per gallon, 60° under proof. R11-4-0 per proof gallon. R0-4-6 per gallon.
	Other sorts	
	Beer	
	Opium— Government excise opium Confiscated foreign opium	R70-0-0 to R107-8-0 per seer, R52-8-0 to 80-10-0 per seer.

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19
—concluded

Province	Items	Rates
Central Provinces	Country spirit— In localities under contract supply system—	R0-7-6 to R7-8-0 per gallon, 25° under proof. R0-5-6 to R5-8-9 per gallon, 45° under proof. R0-4-0 to R4-0-0 per gallon, 60° under proof.
	Mohwa spirit	R0-4-6 per gallon.
	Beer	R12-8-0 per seer.
	Ganja	R30-0-0 "
	Charas	R2-0-0 "
	Bhang	R24-0-0 "
Berar	Under contract supply system— Mohwa spirit	R3-0-0 to R9-0-0 per gallon, 25° under proof R3-3-0 to R7-0-0 per gallon, 45° under proof. R1-10-0 to R5-2-0 per gallon, 60° under proof.
	Ganja	R12-8-0 per seer.
	Bhang	R2-0-0 "
	Opium	R24-0-0 "
	Charas	R30-0-0 "
Assam	Rum	R7-0-0 per proof gallon.
	Country spirit	R4-6-0 " "
	Ganja	R16-0-0 per seer.
	Charas	R12-0-0 "
	Opium	R50-0-0 "
	Bhang	R0-8-0 "
North-West Frontier Province.	Country Spirit	(Not manufactured in the Province; the duty is levied in the Punjab.)
	Charas	R18-0-0 per seer.
	Bhang	R6-0-0 per maund import and transport duty.
	Opium— Foreign (Afghan) opium.	R21-8-0 per seer.
	Government Excise opium(a)	R19-8-0 "
Ajmer-Merwara	Country spirit— Urban	R5-0-0 per proof gallon } with effect from 1st April 1918.
	Rural	R4-6-0 " " }
	Ganja	R10-0-0 per seer (from 1st April 1915).
	Charas	R18-0-0 " " " " 1918.
	Bhang	R6-0-0 per maund from 1st April 1914.
	Opium	R4-0-0 per seer both on Malwa opium and on opium produced or manufactured locally.
		R6-3-0 per gallon, 10° under proof { for consumption in the
		R5-8-0 " " 20° " " { Quetta town.
		R3-15-0 per gallon, 10° under proof { for supplies in bond for
		R3-8-0 " " 20° " " { consumption in Nasirabad and Railway sub-division.
British Baluchistan (b)	Country Spirit	R5-1-0 per gallon, 10° under proof } for consumption in all other
		R4-8-0 per gallon, 20° " " } areas.
		R6-12-0 per gallon, 10° under proof for special permit holders.
		R6-0-0 " " 20° " " " " " "
		R4-8-0 " " 20° under proof issued to Indian troops.
	Beer	R0-4-6 per gallon.
	Ganja	R10-0-0 per seer on imports from other British Provinces.
		R20-0-0 per seer on imports from Foreign Territory.
	Charas	R720-0-0 per maund on imports from other British Provinces.
		R1,440-0-0 per maund on imports from Foreign Territory.
	Bhang	R40-0-0 per maund on imports from other British Provinces.
	Opium, pure(b)	R80-0-0 per maund on imports from Foreign Territory.
Coorg		R22-0-0 per seer.
	Country spirit	R3-15-0 per gallon, 30° under proof on actual issue.
	Ganja	R17-8-0 per seer.
	Opium	R50-0-0 " "
	Charas	R25-0-0 " "
	Bhang	R0-8-0 " "

(a) The difference between the cost price of R11-0 and the selling price in the North-West Frontier Province at present R27-8 per seer is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

(b) In Baluchistan only Government Excise Opium is allowed to be sold and the difference between the cost-price (R11-0-0) and the selling price (R25 a seer) is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

PROVINCIAL RATES

[FOR TABLE, SEE PAGE 248]

This section (table No. 109) shows the details of revenue derived from Provincial Rates. The item of any importance now included under this head of revenue is the assessment on Wards' Estates for establishment charges in Bengal, Bihar and Orissa, the United Provinces, the Punjab, Assam, and the North-West Frontier Province, which contributed nearly 99 per cent of the total revenue derived from provincial rates in 1918-19. This is a rate levied under the Government Management of Private Estates Act, X of 1892, at 5 per cent on the gross income of private estates under Government management. The receipts under this item amounted to about Rs. 4,15,000 in 1918-19.

The total receipts amounted to about Rs. 4.2 lakhs in 1918-19 as compared with Rs. 4.3 lakhs in 1917-18. No expenditure was incurred anywhere on account of establishment and other charges in the quinquennium.

PROVINCIAL RATES*

No. 109.—REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year from 1914-15 to 1918-19

		Cess on lands for roads, schools, etc.	Cess on lands for canals and railways	Cess on lands for village service and <i>patwaris</i>	Assessment on Wards' Estates for establish- ment charges	Miscella- neous	Total revenue	Expendi- ture, establish- ment and other charges
India, General(a)	1914-15	485	..	..	454	52	991	..
	1915-16	73	..	..	..	30	103	..
	1916-17	25	..	..	431	..	456	..
	1917-18	73	..	..	484	..	557	..
	1918-19	30	..	..	527	..	557	..
Bengal	1914-15	57,221	..	..	1,13,222	..	1,70,453	..
	1915-16	1,27,682	..	..	1,00,171	..	2,33,853	..
	1916-17	22,954	6,265	..	1,05,622	..	1,34,841	..
	1917-18	3,675	..	..	1,55,416	..	1,39,091	..
	1918-19	..	..	..	1,12,434	..	1,12,434	..
Bihar and Orissa	1914-15	..	..	..	1,20,486	5,073	1,25,559	..
	1915-16	..	..	..	1,67,737	15,750	1,83,487	..
	1916-17	..	..	..	1,16,597	8,412	1,25,009	..
	1917-18	..	..	..	71,187	6,602	77,789	..
	1918-19	..	..	..	89,974	5,381	95,355	..
United Provinces	1914-15	..	..	..	2,27,357	..	2,27,357	..
	1915-16	..	..	..	1,63,716	..	1,63,716	..
	1916-17	..	..	..	1,64,613	..	1,64,613	..
	1917-18	..	..	..	1,72,102	..	1,72,102	..
	1918-19	..	..	..	1,46,456	..	1,46,456	..
Punjab	1914-15	..	..	42	39,400	..	39,442	..
	1915-16	..	..	36	31,320	..	31,366	..
	1916-17	..	..	..	32,314	..	32,314	..
	1917-18	..	..	..	20,953	..	20,953	..
	1918-19	..	..	..	30,700	..	30,700	..
Assam	1914-15	..	..	..	15,433	79	15,512	..
	1915-16	..	..	..	11,446	..	11,446	..
	1916-17	..	..	..	10,578	..	10,578	..
	1917-18	..	..	..	16,349	1,228	17,577	..
	1918-19	..	..	..	34,019	124	34,143	..
North-West Frontier Province	1914-15	..	..	..	2,897	..	2,897	..
	1915-16	..	..	..	3,715	..	3,715	..
	1916-17	..	..	..	3,048	..	3,048	..
	1917-18	..	..	..	1,424	..	1,424	..
	1918-19	..	..	..	535	..	535	..
TOTAL	1914-15	57,716	..	42	5,19,240	5,204	5,82,211	..
	1915-16	1,27,755	..	36	4,84,105	15,780	6,27,676	..
	1916-17	22,979	6,365	..	4,33,203	8,412	4,70,859	..
	1917-18	3,748	..	..	4,17,915	7,830	4,27,493	..
	1918-19	30	..	..	4,14,645	5,505	4,20,180	..

* Compiled from the Finance and Revenue Accounts of the Government of India
(a) Includes Ajmer-Merwara, Coorg, and the Central India Agency

CUSTOMS REVENUE

[FOR TABLES, SEE PAGES 250 TO 259.]

The first two tables (Nos.110 and 111) of the series state the amount of duty collected on imports and exports separately as credited in the Customs Houses. The others (Nos. 112 and 113) state the rates of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year.

Indian Customs revenue is mainly derived from the general import duty, certain special import duties such as those on arms, liquors, sugar, petroleum, tobacco, etc., and export duties on rice, jute, and tea. General import duties, which were abolished in 1882, were reimposed in 1894, the general rate of duty on commodities imported into British India by sea being fixed at 5 per cent *ad valorem*. Cotton was exempted in 1894 when the general duties were revived; in December 1894, a 5 per cent *ad valorem* duty was imposed on imported cotton goods and yarns, while an excise duty of 5 per cent was imposed on all yarns of counts above 20 spun at power mills in British India; in February 1896, cotton yarns and threads imported or manufactured in India were freed from duty, while a uniform 3½ per cent *ad valorem* duty was imposed on all woven cotton goods imported or manufactured in India at power mills. The products of hand looms were exempted.

The schedules have been largely modified with effect from March, 1916, by the Indian Tariff (Amendment) Act, IV of 1916. The general tariff rate of 5 per cent on imported articles, which remained unchanged from its imposition in 1894, has been raised to 7½ per cent, the rate of one per cent on certain descriptions of iron and steel has been enhanced to 2½ per cent, special increased duties have been levied on arms and ammunition, sugar, petroleum, spirit, cigars, cigarettes and other manufactured tobacco, silver plate and other manufactures, and the number of articles on the free list has been considerably curtailed by the imposition of import duties on previously free articles, *e.g.*, machinery (except cotton spinning and weaving), railway materials, food grains, coal, printing materials, etc. By the amendment of the Tariff in March, 1917, the duty on cotton goods is now 7½ per cent *ad valorem*. In the export trade rice was the only dutiable article, but from March, 1916, export duties have also been levied on jute and tea; and with effect from 11th September 1919, an export duty of 15 per cent has been levied on raw hides and skins.

The revenue from the import and export duties in the five quinquennial periods ending 1896-97, 1901-02, 1906-07, 1911-12, and in each of the years 1914-15 to 1918-19 is stated below :—

	Imports Rs.	Exports Rs.		Imports Rs.	Exports Rs.
Five years ending 1896-97 (average).	3,36,18,716	79,73,887	In the year 1914-15	8,06,77,663	82,97,869
" 1901-02 "	3,91,39,251	87,23,338	" 1915-16	7,33,53,630	78,91,792
" 1906-07 "	4,77,42,882	1,19,73,365	" 1916-17	9,90,22,612	2,47,11,79
" 1911-12 "	6,74,50,861	1,11,17,726	" 1917-18	11,99,59,72	3,32,48,424
" 1916-17 "	8,66,75,276	1,37,04,040	" 1918-19	12,57,05,194	3,69,14,918

Under the Indian Tea cess Act, IX of 1903, a duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has been levied, from the 1st April, 1903, on all tea produced in India and exported from any customs port to any other beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :—

	Rs.		Rs.
Average, five years ending 1907-08	3,06,000	In the year 1914-15	3,94,000
" 1912-13	3,40,000	" 1915-16	4,44,000
" 1917-18	4,14,000	" 1916-17	3,86,000
		" 1917-18	4,67,000
		" 1918-19	4,51,000

CUSTOMS REVENUE*

No. 110.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, from 1892-93 to 1918-19

ARTICLES	Average 5 years, ending 1896-97	Average 5 years, ending 1901-02	Average 5 years, ending 1906-07	Average 5 years, ending 1911-12	Average 5 years, ending 1916-17	1914-15	1915-16	1916-17	1917-18	1918-19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Apparel(b)	7,39,996	6,02,006	9,45,119	12,02,862	12,02,362	8,84,890	13,18,707	12,27,591	9,82,042	12,85,667
Arms, ammunition, and military stores	37,954	3,30,930	3,95,892	5,15,804	6,84,729	5,34,493	5,70,698	8,74,516	11,88,961	7,24,053
Chemical products and preparations	2,52,844	2,93,380	3,58,332	4,73,860	7,54,812	5,71,142	7,48,221	12,49,865	18,32,901	17,36,263
Cotton manufactures—										
Twist and yarn	7,57,286	..	..	..	..	..	..	..	..	..
Piece goods—										
grey (unbleached)	43,17,238	47,83,410	56,88,045	61,22,030	73,77,352	71,78,522	62,45,761	61,34,095	1,35,59,504	1,87,15,734
white (bleached)	16,64,484	20,60,500	24,62,377	33,27,334	43,71,431	37,02,145	37,36,080	48,32,120	1,07,51,657	87,83,176
cotton, printed, or dyed	16,20,607	20,09,514	29,54,737	37,16,535	49,16,898	38,11,970	30,89,445	60,13,628	1,28,74,380	92,49,289
Other goods	1,78,319	2,54,495	4,38,518	6,70,730	7,99,469	5,80,000	4,61,555	9,36,384	13,97,605	11,55,382
Total of cotton manufactures	85,87,984	90,77,619	1,15,73,677	1,38,36,129	1,74,64,974	1,53,57,937	1,35,22,821	1,79,16,727	3,85,23,126	3,78,73,631
Drugs, medicines, and narcotics	2,10,510	4,06,775	5,74,556	17,93,976	37,49,660	31,36,948	33,93,883	54,06,826	60,69,317	92,96,416
Dyeing and tanning substances	3,54,075	3,91,427	4,60,643	6,23,040	5,64,607	5,35,970	1,81,623	7,05,090	11,66,226	19,79,526
Fish (c)	1,04,058	1,48,794	1,29,643	1,15,197	34,169	55,287	67,816	1,25,799	93,715	98,949
Glass and earthenware, including Chinese and Japanese ware	3,46,844	3,97,387	..	(a)	(a)	(a)	(a)	15,01,503	15,98,767	14,78,006
Hardware and cutlery	7,51,948	8,30,392	12,44,235	17,59,497	21,62,191	17,06,938	16,69,670	26,62,517	23,81,480	30,81,979
Liquors—										
Ale, beer, and porter	1,80,141	2,02,150	2,79,976	6,09,618	7,30,608	6,70,115	5,62,393	6,68,537	4,79,001	4,81,505
Cider and other fermented liquors	1,716	1,247	570	1,379	3,924	3,465	2,928	3,819	3,642	2,343
Spirit, including liquors—										
From foreign ports	56,71,614	63,52,710	77,92,713	1,00,28,585	1,12,28,901	1,10,41,010	1,07,78,531	1,12,85,840	1,01,17,674	1,01,14,951
Indian ports	11,005	8,741	1,120	552	1,262	4,54,111	4,60,920	5,55,750	3,96,679	4,66,552
Wines	..	3,66,302	3,85,016	4,70,962	5,24,753	..	..	..	..	..
Total of liquors	62,78,116	69,29,150	84,59,395	1,11,06,596	1,24,87,587	1,21,66,701	1,17,89,783	1,25,13,946	1,09,96,886	1,10,65,351
Metals and Ores—										
Copper	3,98,242	2,30,145	4,45,953	6,55,859	4,94,687	7,34,165	2,47,918	1,78,062	4,98,564	5,01,363
Iron and steel	3,56,055	4,22,428	7,00,692	10,43,777	13,78,037	10,44,443	9,80,045	10,59,213	17,38,322	26,59,440
Silver bullion and coin	34,37,677	28,07,498	38,18,617	85,81,456	94,56,037	1,04,51,016	95,56,770	1,01,19,193	17,03,849	1,139
Silver manufactures	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Tin	1,60,315	90,884	1,40,269	2,41,358	2,84,792	2,87,742	1,83,155	3,72,550	2,40,862	2,63,247
Others	5,31,022	5,01,812	7,47,012	11,56,223	10,68,590	10,84,522	4,87,166	7,63,183	11,37,608	10,56,737
Total of metals	48,83,311	40,57,967	58,69,475	1,16,78,172	1,26,61,462	1,86,03,888	1,14,55,054	50,53,825	55,78,611	58,17,954
Oil—										
Petroleum	31,00,012	49,12,522	43,61,062	56,22,003	70,82,557	85,72,976	71,54,582	56,05,236	47,85,498	30,74,313
Paints and colours	1,68,458	2,09,750	2,83,932	3,81,290	5,89,978	4,37,290	4,85,372	8,31,550	7,19,339	9,28,913
Paper, paste-board and stationery	3,69,771	3,86,455	5,42,456	8,08,344	12,79,788	9,25,360	10,45,289	22,10,123	22,31,589	16,50,516
Provisions	4,97,980	5,25,730	6,50,578	9,66,317	13,97,931	11,55,898	11,65,192	20,38,603	12,89,010	14,13,655
Salt, raw and manufactured	12,65,431	10,31,093	12,51,615	17,10,679	23,29,028	16,11,634	21,23,208	32,58,642	28,64,044	34,84,433
Spices	3,50,803	4,46,755	5,15,390	7,66,080	9,76,117	8,48,716	9,58,436	14,81,896	13,58,949	17,94,588
Sugar	15,19,737	39,57,259	39,69,754	53,66,980	80,41,602	43,97,224	69,65,051	1,31,77,375	1,48,53,902	1,69,55,728
Wood and timber (d)	1,52,545	1,11,506	1,34,265	4,05,674	4,73,178	4,22,589	4,04,974	1,41,296	9,31,072	6,34,422
Woolen goods	7,84,141	8,53,674	11,12,237	14,16,034	12,82,491	9,38,333	4,82,086	13,96,574	14,42,620	14,77,916
Articles (not specified) imported by post	87,316	1,79,421	3,31,080	6,37,050	13,56,273	796,940	10,64,367	27,10,176	28,12,400	34,51,589
All other articles	24,40,924	29,56,409	44,78,868	62,66,127	1,00,06,768	70,94,728	81,67,892	1,61,44,936	1,59,30,451	1,58,32,126
GRAND TOTAL	3,36,18,716	3,91,39,251	4,77,42,882	6,74,50,861	8,66,75,276	8,06,77,663	7,88,55,580	9,90,22,612	11,99,59,712	12,97,05,194
Salt—										
Imported from—										
Foreign ports	2,51,77,328	2,47,83,236	2,13,96,790	1,35,69,262	1,42,40,047	1,56,10,744	1,84,95,886	1,46,37,500	1,20,93,600	1,22,32,408
Indian ports	3,85,414	13,65,993	7,75,796	10,558	13,313	13,792	21,062	10,099	3,782	4,502
Total	2,55,60,742	2,61,49,199	2,21,71,166	1,35,88,920	1,42,58,360	1,56,24,536	1,85,16,998	1,46,47,599	1,20,97,382	1,22,36,910

(a) Included in "All other articles"
(b) Figures prior to 1916-17 include "haberdashery and millinery"

(c) Figures prior to 1916-17 represent "salted fish, wet or dry"
(d) Figures prior to 1916-17 include "manufactures of wood"

No. 111.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, from 1892-93 to 1918-19

	Rice in the husk	Rice not in the husk including rice-flour	Jute, raw	Jute manufactures	Tea	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 to 1896-97 (Average)	1,57,283	78,16,604	—	—	—	79,73,887
1897-98 to 1901-02 (Average)	1,14,169	86,09,169	—	—	—	87,23,338
1902-03 to 1906-07 (Average)	2,06,400	1,17,66,965	—	—	—	1,19,73,365
1907-08 to 1911-12 (Average)	2,16,494	1,09,01,232	—	—	—	1,11,77,726
1912-13 to 1916-17 (Average)	2,12,458	1,02,31,995	59,04,715(a)	58,81,570(a)	42,54,462(a)	2,64,86,200(b)
1914-15	1,60,859	81,37,010	—	—	—	82,97,869
1915-16	1,66,261	74,58,099	57,486†	1,17,316†	92,630†	78,91,792
1916-17	2,76,803	83,94,241	59,04,715	58,81,570	42,64,462	2,47,11,791
1917-18	1,53,485	1,03,73,510	51,93,765	1,31,44,413	43,83,261	3,32,48,424
1918-19	2,13,243	1,08,99,955	67,29,923	1,46,86,020	43,85,777	3,69,14,918

* Compiled from official returns, and Customs circulars published by the Government of India

NOTE.—1. In the Financial Accounts the duty collected on Salt is entered under "Salt," and not under "Customs." In this volume it is included in the table on Indian salt revenue

2. The figures in tables Nos. 110 and 111 represent the total for each year of the revenue credited month by month in the Customs houses. They differ slightly from those given in the Finance and Revenue Accounts which show the result of final adjustments

† Duty collected in March 1916

(a) Figures for 1916-17 only

(b) Includes figures for Jute, jute manufactures and tea for 1916-17 only

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JAN- UARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	Free	—	—	—	—	Free	5 per cent Free	5 per cent Free	—	Free
ANIMALS, living	—	—	—	—	—	—	—	—	—	—
APPAREL, including drapery, boots and shoes* haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding uniforms, and accoutrements pertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ARMS, AMMUNITION, AND MILITARY STORES † including also any articles, other than those included in Nos. 1 to 12 which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be "Ammunition" or "Military stores" for the purposes of this Act	—	—	—	—	—	—	—	—	—	—
1. Firearms other than pistols, including gas and air guns and rifles, for each	R a. 50 0	R a. 50 0	R a. 50 0	R a. 50 0	R a. 50 0	R a. 50 0	R a. 50 0	R a. 50 0	—	R a. 50 0
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	—	30 0
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	—	15 0
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each †	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	—	8 0
6. Gun-stocks, sights, blocks, and rollers, for each	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0	—	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	—	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—	10 0
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	2 8
<p><i>Exception I.</i>—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.</p> <p><i>Exception II.</i>—The following are also free, namely:</p> <p>(a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;</p> <p>(b) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commanding officer of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment; (3)</p> <p>(c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge; (3)</p> <p>(d) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army; (2)</p> <p>(e) Swords for presentation as army or volunteer prizes;</p> <p>(f) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service; (4)</p> <p>(g) Morris tubes and patent ammunition when imported by officers commanding British and Indian regiments or volunteer corps, for the instruction of their men.</p>										

* Act IV of 1916

† The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India

Bows and arrows

Bullets, bird-shot, gun-wads, and wire cartridges (1)

Bullet-moulds

Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption

(1) Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891

(2) Notification No. 302, dated 2nd December 1890

(3) Notification No. 321, dated 19th August 1891

(4) Notification No. 302, dated 21st July 1892

(1) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894

(2) Dynamite, tongs, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemicals' Products and Preparations

§ These rates were fixed by the Indian Arms Act, XI of 1878

NOTE (1)—The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1908:

Aim reflectors

Barrel cleaners or pull-through

coollers

Brushes, jags, mops

Cleaning rods

Recoil pads or heel pads

Reflectors

Sight covers

Sights for guns or rifles

Sighting bars for sights

Turn screws

Ventimeters or wind gauges

Verriers or sight elevators

NOTE (2)—By the Commerce and Industry Department Notification No. 3798-90, dated the 27th May 1911, all articles, other than those specified below, liable to duty under head 5, 6, 8, 9, or 10, as the case may be, were exempted from so much of the duty leviable thereunder on importation into British India as is in excess of duty of 20 per cent *ad valorem*—That gun-springs and Magazine springs, gun-stocks and breech blocks, actions (including skeleton and waster), breech bolts and their heads, cooling pieces, locks (for muzzle-loading arms), and machines for making, loading, closing or capping cartridges for rifled arms

† By the Commerce and Industry Department Notification No. 2089-79, dated the 6th March 1915, springs used for air-guns are exempt from the duty leviable thereon on importation into British India

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 1ST JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD MARCH 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
ARMS, AMMUNITION, AND MILITARY STORES— <i>continued</i> <i>Proviso 1</i> —No duty in excess of twenty per cent <i>ad valorem</i> shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity for his own private use, by any person lawfully entitled to possess the same. <i>Proviso 2</i> —When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of twenty per cent <i>ad valorem</i> ; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.										
11 Gunpowder, all sorts						10 per cent	10 per cent	10 per cent	—	20 per cent
12 All other sorts of arms, ammunition, and military stores	10 per cent	—	—	—	—	—	—	—	—	—
ART, WORKS OF, except (i) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (ii) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (a)	Free	—	—	—	—	Free	5 per cent	5 per cent	—	7½ per cent
HAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	Free	5 per cent	Free	—	—
BEADS, of all materials except glass and brass	—	—	—	—	—	Free (b)	2 per cent	Free	—	—
BEATING, of cotton, leather, or other material, for driving machinery	—	—	—	—	—	—	—	—	—	—
BOOKS printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	—	—	—	—	Free
BRUSHES AND FINE for brushes and brooms	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
BRUSHES AND BROOMS, all sorts	—	—	—	—	—	—	—	—	—	—
BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks and tiles, cement of all kinds, freestone, earthenware piping, lime, also chalk, clay, and other kinds not otherwise described	Free	—	—	—	—	—	—	—	—	—
CABINET-WARE AND FURNITURE	—	—	—	—	—	—	—	—	—	—
CANDLES of all sorts	—	—	—	—	—	—	—	—	—	—
CANES AND KATANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	—	—	—	—	—	—	—	—	—	—
CARRIAGES AND CARTS, including motor-cars (c), motor-cycles and motor-wagons, bicycles, tricycles, jackskates, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (d)	—	—	—	—	—	—	—	—	—	—
CHALLENGER COPIES OR TROPHIES which have been won by any military unit (including volunteer corps) or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India; provided that the articles are certified by the officer commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners are free (e)	—	—	—	—	—	—	—	—	Free (f)	—
CHEMICAL PRODUCTS AND PREPARATIONS (g), including explosives, namely, blasting gelatine, dynamite (h), roborite, tonite, detonators (i), blasting fuse, and all other descriptions, including salpêtre, borax (k), grape sugar, and glucose (l)	Free	—	—	—	—	—	—	—	—	7½ per cent
CHINESE AND JAPANESE-WARE, including lacquered-ware	—	—	—	—	—	—	—	—	—	—
STOCKS, WAREHOUSES and other time-keepers, and parts thereof	—	—	—	—	—	—	—	—	—	—
COAL, COK, AND PISTON FUEL	—	—	—	—	—	5 per cent	Free	Free	—	R. 0 A. 8
COFFEE	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	—	—	—	—	—	—	—	—	—	—
CORAL and	—	—	—	—	—	—	—	—	—	7½ per cent
CORDAGE, ROPE, AND TWINE made of any vegetable fibre	—	—	—	—	—	—	—	—	—	—
Coir, cables, tarred	—	—	—	—	—	—	—	—	—	—
— rope	—	—	—	—	—	—	—	—	—	—
CORK, AND ARTICLES MADE OF CORK	—	—	—	—	—	—	—	—	—	—
COTTON, AND ARTICLES MADE OF COTTON—	—	—	—	—	—	—	Free	Free	—	Free
— raw	—	—	—	—	—	—	5 per cent	—	—	—
— twist 12 1/2 yarn (j)	—	—	—	—	—	—	—	—	—	—
— sewing and drawing (k) thread	—	—	—	—	—	—	—	—	—	—
— piece goods, hosiery, crochet cotton thread (l) and all other manufactured cotton goods not otherwise described	—	—	—	—	—	—	—	—	—	(m)

(a) Freed by Notification No. 3911, dated 3rd July 1905.

(b) Belong of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894.

(c) Notification No. 6464, dated 24th December 1900.

(d) Nitrate of soda, mixture of potash and sulphate of potash, and kainit salts, freed by Notification No. 3123, dated 15th July 1898. Basic slag free by Notification No. 3918, dated 22nd August 1909.

(e) Duty on green copper has since been raised to 7½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1910.

(f) Nitrate of lime, calcium cyanamide, and mineral superphosphates freed by Notification No. 4284-57, dated the 8th July 1911. By Notification No. 330-C.D., dated the 23rd December 1916, sulphate of ammonia and mineral phosphates were exempted from payment of duty.

(g) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No. 2139, dated 30th April 1889, they were classed as "Arms and Ammunition" but exempted from duty until 10th March 1894.

(h) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition" but exempted from duty until 10th March 1894.

(i) Notification No. 5800, dated 23rd December 1890.

(j) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 8123, dated 23rd December 1904.

(k) Notification No. 10808-87, dated 29th December 1907.

(l) Free by Notification No. 5174, dated 3rd September 1916.

(m) Duty on cotton goods has since been raised to 7½ per cent *ad valorem* by Act VI of 1917.

NOTE.—The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton, or the blending of waste cotton goods, are exempted from duty:—

Anyline dye, bisulphate of soda, china clay, chloride of magnesium, chloride of zinc, dyesaline, arsenic salts, farina, farina, flannel, taping, flannel, salts, guanine, glycerine substitutes, head varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp. (Act IV of 1916).

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MAY 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT VI OF 7TH MARCH 1911	ACT IV OF 8TH MARCH 1916
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (a) and quinine and other alkaloids of cinchona, which are free; also excluding tobacco (d) and opium which see	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
TOBACCO—	—	—	—	—	—	—	—	—	—	—	—
Unmanufactured	—	—	—	—	—	—	Free	Free	1 8 per pound	1 0 per lb.	1 0 per pound
Cigars	—	—	—	—	—	—	—	—	2 8 " "	1 10 " "	—
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	5 0 per thousand	3 2 per thousand	50 per cent
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	2 0 per pound	1 4 per lb.	—
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 " "	1 2 " "	1 8 per lb.
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—	—	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	—	—	—	—	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	—	—	—	—	—
FISH, excluding salted fish which see	—	—	—	—	—	—	—	—	—	—	7½ per cent
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
FLAX, and ARTICLES MADE OF FLAX, including linen-thread	Free	—	—	—	—	—	—	—	—	—	—
FLOUR (J)	—	—	—	—	—	—	—	—	—	—	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	—	—	—	—	—	—
All sorts of fruits and vegetables, fresh, dried, salted or preserved	—	—	—	—	—	—	—	—	—	—	7½ per cent
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	—	—	—	—	—
GRAIN AND PULSES, including broken grain and pulse, but not including flour (J)	—	—	—	—	—	—	Free	Free	—	—	2½ per cent
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (b)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
HARDWARE AND CUTLERY, including ironmongery and platerware, and also including machines tools, and implements to be worked by manual or animal labour, but excluding water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which are free (a) (c) (f)	—	—	—	—	—	—	—	—	—	—	—
HEMP, including Manila hemp, and articles made therefrom	—	—	—	—	—	—	—	—	—	—	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	—	—	—	—	—	—	Free	Free	—	—	—
HOIN	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
— articles made of, not otherwise described	—	—	—	—	—	—	—	—	—	—	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—	—	—	—	—	—	—	—	—	—	—	—
computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, photographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company which are subject to 2½ per cent duty and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (g), (h)	—	—	—	—	—	5 per cent	—	—	—	—	7½ per cent

(a) Freed by Notification No. 1959 S. R., dated 1st May 1899

(b) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent.

(c) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896, and by Act IV of 1916

Bobbing (warping)	Healds	Pickers (buffalo and others)	Reed pliers
100	100	100	100

Bobbins (warping)	Hubs	Pickers bands and sticks	Reeds	Welt forks
Forks for looms	Laeas	Picking bands	Shuttles (for power looms)	
Head cords	Lags for dobbies	" levers	Springs for looms	
" knitting needles	Needles for dobbies	" sticks (over and under)		

(d) The following agricultural implements freed by Notification No. 7119, dated 24th November 1963 :

Chaff cutters	Hay tedders	Ploughs	Seed crushers
Clod crushers	Harrow	Rakes	" drills

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1900	ACT II OF 3RD JANUARY 1908	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	7½ per cent
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver,* but excluding precious stones and pearls, unset †	—	—	—	—	—	—	—	—	—	—	—	—
JUTE, raw	—	—	—	—	—	Free	Free	Free	—	—	—	—
" articles made of, except second hand or used gunny bags ‡ which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	—
LAC, all sorts, and articles made of lac	—	—	—	—	—	—	—	—	—	—	—	—
LEATHER, and articles made of leather, including boots and shoes (for which see apparo), harness and saddlery § but excluding bolting for driving machinery which is subject to 54 per cent duty	—	—	—	—	—	—	—	—	—	—	—	—
LIQUEURS ||	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a. p.
Ale, beer, and porter, cider, and other fermented liquors	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	10 0	—	0 3	0 4
Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits—	Imperial gallon or 6 quart bottles	—	—	—	—	—	—	—	—	—	—	—
(a) Entered in such a manner as to indicate that the strength is not to be tested	—	—	—	—	—	—	—	—	—	—	13 0	14 10 0
(b) If tested	Imperial gallon or 6 quart bottle of the strength of London proof	—	—	—	—	—	—	—	—	—	—	11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Spirit ¶ intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	6 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—	5 per cent	7½ per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	—	—	—	—	—	—	—	—	—	—	—	—
Spirit when so used in a proportion of Gal. or 6 qt. bottles	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.	R. a.
— and upwards	4 0	5 0	5 0	6 0	6 0	6 0	6 0	6 0	7 0	—	—	—
Spirit used in drugs, medicines or chemicals	Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	7 13 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Spirit, perfumed, in wood or in bottles	4 0	7 8	7 8	8 0	8 0	8 0	8 0	8 0	11 0	—	—	R. a. 15 12
Spirit, other sorts	4 0	5 0	5 0	6 0	6 0	6 0	6 0	6 0	7 0	—	—	—
Spirit, other sorts	Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	R. a. 9 8 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Wines—Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	3 12	R. a. 4 6
All other sorts of wines not containing more than 42 per cent of proof spirit	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8	1 12
Wine—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"	—	—	—	—	—	—	—	—	—	—	—	—

* By Act IV of 1916 the duty was fixed at 15 per cent *ad valorem* for silver plate, silver thread and wire, and silver manufactures, all sorts. This rate was subsequently reduced to 10 per cent *ad valorem* from March 1917 Act VI of 1917

† Pearls, unset and unset precious stones imported uncut have been exempted from payment of duty by Government of India Notifications No. 2102-W., dated the 16th March 1916, and No. 706—213, dated the 2nd September 1916, respectively

‡ Freed by Notification No. 3443, dated 24th July 1895

§ Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1896

¶ Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)

|| The limitation as to the use of spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5838, dated 13th December 1896

See also Act III of 1896

(In London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof)

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEB- RUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
MACHINERY, namely, prime-movers and compo- nent parts thereof, including boilers and com- ponent parts thereof; also including locomot- ive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts (a)	Free	—	—	—	—	Free	Free	Free	—	2½ per cent
MACHINERY (and component parts thereof), mean- ing machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery provided that the term does not in- clude tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispen- sable for the working of the machinery and are owing to their shape or to other special quality not adapted for any other purpose. (a)	Free	—	—	—	—	Free	Free	Free	—	2½ per cent
NOTE.—Machinery and component parts there- of made of substances other than metal are included in this entry.	—	—	—	—	—	—	—	—	—	—
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	3 per cent	5 per cent (c)	—	7½ per cent
MALT (b)	—	—	—	—	—	—	Free	Free	—	—
MAMMALS of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—	Free
MARINE AND NAVAL STORES, not otherwise de- scribed	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
MATCHES	Free	—	—	—	—	—	—	—	—	7½ per cent
MATS AND MATTING, except coir-matting	—	—	—	—	—	—	—	—	—	—
METALS, unwrought and wrought, and articles made of metal—	—	—	—	—	—	—	—	—	—	—
Brass, orsidue and leaves, European	—	—	—	—	—	—	—	—	—	—
" " " China	—	—	—	—	—	—	—	—	—	—
" patent or yellow metal, sheets and sheathing, weighing 1lb or above per square foot, and braziers, and plates	—	—	—	—	—	—	—	—	—	—
" patent or yellow metal (old)	—	—	—	—	—	—	—	—	—	—
" sheets, flat or in rolls, and sheathing, weighing less than 1lb per square foot	—	—	—	—	—	—	—	—	—	—
" wire	—	—	—	—	—	—	—	—	—	—
" all other sorts	—	—	—	—	—	—	—	—	—	—
Copper, bolt and bar, rolled	—	—	—	—	—	—	—	—	—	—
braziers, sheets, plates and sheathing	—	—	—	—	—	—	—	—	—	—
" nails and composition nails	—	—	—	—	—	—	—	—	—	—
" old	—	—	—	—	—	—	—	—	—	—
" pigs, tiles, ingots, cakes, bricks, and slabs	—	—	—	—	—	—	—	—	—	—
" China, white, copperware	—	—	—	—	—	—	—	—	—	—
" foil or dantpana, white 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
" foil or dantpana, coloured, 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
" wire, including phosphor-bronze.	—	—	—	—	—	—	—	—	—	—
" slabs, all other sorts, unmanufactured, and manufactured	—	—	—	—	—	—	—	—	—	—
German silver	—	—	—	—	—	—	—	—	—	—
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (d)	Free	Free	Free
Bronze	—	—	—	—	—	Free	Free	Free	Free	Free
Gold bullion and coin	—	—	—	—	—	Free	Free	Free	Free	Free
Gold leaf	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
" angle, T, best Yorkshire or Lowmoor or Swe- dish and similar qualities, all descriptions	—	—	—	—	—	—	—	—	—	—
" angle, T, other than best Yorkshire or Low- moor or Swedish	—	—	—	—	—	—	—	—	—	—
" " and hoop, other than " best Yorkshire Lowmoor or Swedish, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
" bar, best Yorkshire or Swedish and similar qualities portion	—	—	—	—	—	—	—	—	—	—
" " Swedish and similar qualities, nail- rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—	—
" " other kinds	—	—	—	—	—	—	—	—	—	—
" " " nail-rod, round-rod, and square, under half an inch in di- meter	—	—	—	—	—	—	—	—	—	—
" " " " if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
" channel, including channel for carriages	—	—	—	—	—	—	—	—	—	—
" plate and sheet, Swedish and charcoal bars, plates, and sheets, Swedish and charcoal, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
" plate, other kinds, above ½ inch thick and strip	—	—	—	—	—	—	—	—	—	—
" sheets, other kinds, up to ½ inch thick	—	—	—	—	—	—	—	—	—	—
" beams, girders, pillars, girders, screw piles bridgework and other descriptions of iron imported exclusively for building purposes	Free	—	—	—	—	1 per cent	1 per cent	—	—	—
" flat, square, and bolt	—	—	—	—	—	—	—	—	—	—
" hoop	—	—	—	—	—	—	—	—	—	—
" nails and nail-rod	—	—	—	—	—	—	—	—	—	—
" nuts and bolts, rivets and washers	—	—	—	—	—	—	—	—	—	—
" sheets (other than corrugated), plates or strip, other kinds, if galvanised, tinned, lead-coated, aluminium-coated, che- quered or planished	—	—	—	—	—	—	—	—	—	—
" sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—	—
" nails, rose, wire, and flat-headed	—	—	—	—	—	—	—	—	—	—
" other kinds, including galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
" nuts and bolts, also hook-bolts and nuts for roofing, galvanised or black	—	—	—	—	—	—	—	—	—	—

(a) Machinery and component parts thereof when imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Customs Collector to be intended for use in cotton spinning or weaving mill and are free. See also footnote (c) on p. 253.

(b) Notification No. 8129-S. R., dated 22nd December 1904

(c) By Notification No. 795, dated 10th July 1898

(d) Freed by Notification No. 3192, dated 12th July 1899

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

(a) Notification No. 1844, dated 23rd April 1897

(d) Notification No. 1947, dated 28th April 1899

(e) Notification No. 2351, dated 22nd May 18

(c) Notification No. 2019, dated 27th June 1899

(f) Notification No. 9388, dated 17th December 1909

(g) Commerce and Industry Department Notification No. 10813-128, dated 20th December 1912

(c) Under the Government of India Notification No. 743 D., dated the 2nd February 1950, all silver bullion and silver coin are exempted from the import duty leviable thereon under Item 49 of Schedule II of the India Tariff Act, 1934 (VIII of 1934), as subsequently amended.

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	Act XI of 10TH MARCH 1882	Act II of 14TH JANUARY 1887	Act II of 10TH FEBRUARY 1888	Act XII of 21ST MARCH 1890	Act IX of 10TH AUGUST 1893	Act VIII of 10TH MARCH 1894	Act XVI of 27TH DECEMBER 1894	Act III of 3RD FEBRUARY 1896	Act VII of 4TH MARCH 1910	Act IV OF 8TH MARCH 1916
METALS, unwrought and wrought, and articles made of metals—concluded										
Tin block	—	—	—	—	—	—	—	5 per cent	—	7½ per cent
„ foil, and other sorts	—	—	—	—	—	—	—	„	—	„
Zinc or spelter, nails	—	—	—	—	—	—	—	„	—	„
„ „ tiles or slabs, soft	—	—	—	—	—	—	—	„	—	„
„ „ „ hard	—	—	—	—	—	—	—	„	—	„
„ „ all other sorts, including boiler tiles	—	—	—	—	—	—	—	„	—	„
All other sorts of metals	—	—	—	—	—	—	5 per cent	„	—	„
Metallic Ores, all sorts	—	—	—	—	—	—	—	—	—	—
MINERAL, AND ABRASIVE MATERIALS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	5 per cent	5 per cent	—	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„	—	—
Oil—										
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, kerosene oil, Burma oil, kerosene, paraffin oil, mineral oil, petroleum, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1	R a. p. 0 1 6	R a. p. 0 1 6
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—	7½ per cent
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel (a) or for some sanitary or hygienic purpose (c)	—	—	—	—	—	—	—	„	—	„
All other sorts of oil, animal or vegetable, (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	„	—	„
Onions, also brins, and pollards' fodder, and cattle-food of all kinds	—	—	—	—	—	Free	Free	Free	—	„
On-cloth and floor-cloth, including lin-crusts, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	„
Optium (d) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0
Optium (d) and its salts (per ser of 80 tolas)	—	—	—	—	—	—	—	—	—	—
PACKING—engine and boiler—all sorts, excluding packing forming component part of any article included under "Machinery" and "Railway material"	—	—	—	—	—	—	—	—	—	7½ per cent
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals including glue and putty	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	„
PAPER, PAPERBOARD, MILLBOARD, AND GARDBOARD of all kinds, including ruled or printed forms, and account and manuscript books, drawing and copy books, labels, advertising circulars, calendars, Christmas, Easter, and other cards, sheet or card almanacs and including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (d) which are free	Free	—	—	—	—	—	—	—	—	—
Articles made of paper and papier-mâché	—	—	—	—	—	—	—	—	—	—
PERFUMERY, except perfumed spirit, for which see under Liquors	—	—	—	—	—	5 per cent	—	—	—	—
PISCEOGOODS not otherwise described, except cotton piecegoods	—	—	—	—	—	—	See "Textile fabrics not otherwise described"	See "Textile fabrics not otherwise described"	—	—
PIPS and other implements used in the consumption of tobacco and other narcotics	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
PITCH, TAR, AND DAMMER	—	—	—	—	—	—	—	—	—	—
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	Free	Free	Free	—	—
POLISHES AND COMPOSITIONS	—	—	—	—	—	—	—	—	—	7½ per cent
PRECIOUS STONES AND PEARLS, unset (including the stones generally known as Gemmy stones (a), such as aetax, corneal, and onyx)	—	—	—	—	—	Free	Free	Free	—	Free (f)
PRINTS, Engravings and Pictures, including photographs and picture cards	—	—	—	—	—	—	—	—	—	7½ per cent
PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, cases, imposing tables, and lithographic stones; aluminium lithographic plates stereotypes, roller moulds, roller frames and rollers, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and plates and numbering machines, but not including paper (c)	Free	—	—	—	—	Free	Free	Free	—	2½ per cent
PROVISIONS, OILMAN'S STORES, AND GROCERIES (f) (g) (h)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
Pulp of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—	Free

- (a) Notification No. 5754, dated 27th October 1902
(b) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid:—(Act VIII of 1894, section 7)
(c) Notification No. 1959-10, dated the 1st March 1907
(d) Freed by No. 4628, dated 15th July 1904
(e) Financial Department letter No. 1327, dated 24th March 1897
(f) Singally and sozille freed by Notification No. 5584, dated 19th December 1898
(g) Fish-maws and shark-fins freed by Notification No. 4617, dated 29th October 1896 } Duty fixed at 7½ per cent *ad valorem* by Act V of 1916
(h) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(i) Notification No. 5567-52, dated 18th July 1906
(j) Freed by Notifications No. 2102-W, dated the 16th March 1916, and N. 7955-213, dated the 2nd September 1916

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
RAILS	—	—	—	—	—	—	Free	Free	—	Free
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, wedge-bridges, engines, tenders, carriages, wagons, travellers, trolleys, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (a), and standards, wire and other materials for fencing: provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1880, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , specifically include therein: provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adopted for any other purpose	—	—	—	—	—	Free	"	"	—	2½ per cent
Rubber tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber not otherwise specified	—	—	—	—	—	Free	"	"	—	7½ per cent
SALT (b)	R a. 0 3	R a. 0 3	R a. 1 0	R a. 1 0	R a. 1 0	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt (d)	Same rate as on excised salt	Same rate as on excised salt
Imported into Burma per maund of 82½ avoirdupois to Bengal (e) Madras, Bombay, and Sind, per maund of 82½ lb avoirdupois	2 0	2 0	2 3(6)	2 8	2 8	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt (d)	Same rate as on excised salt	Same rate as on excised salt
SALTED FISH , wet or dry, per maund of 82½ lb avoirdupois weight.	—	—	—	—	0 6(1)	R a. 0 6	R a. 0 6	R a. 0 6	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the <i>Gazette of India</i> from time to time prescribe.	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the <i>Gazette of India</i> from time to time prescribe.
SEEDS of all sorts, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (f)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SHELLS AND COCKLES (g) , including articles made of shell, not otherwise described	—	—	—	—	—	"	"	"	—	"
SHIPS AND OTHER VESSELS for inland and harbour navigation including steamers, launches, boats, and barges, imported entire or in sections	—	—	—	—	—	—	Free	Free	—	2½ per cent
SILK (including cocoons) and ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SIZING for cotton, paper, or any other material	Free	—	—	—	—	15 per cent	"	"	—	7½ per cent
SOAP	—	—	—	—	—	—	Free	Free	—	Free
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE , including also antique coins and medals	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SPOONS	—	—	—	—	—	—	Free	Free	—	Free
STARCH AND FARINA	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	"
STATIONERY , excluding paper, which see	Free	—	—	—	—	—	Free	Free	—	Free
STATUARY AND FIGURES and memorials of a public character intended to be put up in a public place including the materials used or to be used in their construction, whether worked or not	—	—	—	—	—	—	Free	Free	—	Free
STONE AND MARBLE , and articles made of stone and marble	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
STRAW PLAITING , and articles made of straw, not otherwise described	—	—	—	—	—	—	"	"	—	—
SCODS including molasses and saccharine produce of all kinds and confectionery (j)	Free	—	—	—	—	5 per cent	"	"	—	10 per cent
TALLOW AND GREASE , including tallow	—	—	—	—	—	"	"	"	—	7½ per cent
TEA	—	—	—	—	—	"	"	"	—	"
TEA-OBSTERS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of packing of tea for transport in bulk	—	—	—	—	—	Free	Free	Free (h)	—	2½ per cent
TEA-WITHERING BOKS	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
TEXTILE FABRICS (k)	—	—	—	—	—	—	—	—	—	—
TOILER REQUISITES not otherwise described	Free	—	—	—	—	6 per cent	"	"	—	"
TOYS , including toy-books, playing cards and requisites for all games and sports	—	—	—	—	—	—	"	"	—	"
UMBRELLAS , parasols, and sunshades, of all kinds and fittings therefor	—	—	—	—	—	"	"	"	—	"
WALKING STICKS AND STICKS for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	"	"	—	—
WAX , and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	"	"	—	7½ per cent
WOOD (l) AND TIMBER and articles made of wood not otherwise described	—	—	—	—	—	—	"	"	—	"
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—	Free
" articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ALL OTHER ARTICLES , manufactured or unmanufactured not included in any of the items enumerated	—	—	—	—	—	—	"	"	—	"

(a) Notification No. 1635, dated 10th April 1896

(b) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)

(c) By Notification No. 343, dated 19th January 1886

(d) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82½ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to Rs 1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. The duty was further reduced to Rs 1 with effect from the 20th March 1907 by Notification No. 3748 of the same date. This rate was enhanced to Rs 1-4 with effect from the 1st March 1916 by Notification No. 1548 of the same date. In case of Aden the duty is one rupee for each 140 lbs. avoirdupois

(e) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1893); also salt imported into British India and into any port in the provinces of Bengal and Bihar and Orissa and Assam with the sanction of the Governor-General in Council for use in curing fish in these provinces and any process of manufacture is exempt from duty (Act IV of 1916).

(f) On Imports into Burma only

(g) Mother-of-pearl shells freed by Notification No. 4511, dated 26th October 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent

(h) By Notification No. 2895, dated 3rd July 1896

(i) By Notification No. 1068-118, dated 30th September 1908

(j) Duty on confectionery was fixed at 7½ per cent *ad valorem* by Act IV of 1916

(k) Includes flax, tow and yarn, and manufactures of flax, hemstitching, millinery, hemp manufactures, hosiery, lace, twist and yarn and lace manufactures, excluding second-hand or used gunny bags, silk yarn, nolis, and warps, silk thread, silk piece-goods and other manufactures of silk, woolen yarn, knitting wool and other manufactures of wool, including felt, all other sorts of yarn and textile fabrics not otherwise specified

(l) Duty on firewood was fixed at 2½ per cent *ad valorem* by Act IV of 1916

No. 113 —RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919

ARTICLES	ACT XI OF 10TH MARCH 1882	ACT IX OF 10TH AUG- UST 1893	ACT IX OF 20TH MARCH 1903	ACT IV OF 8TH MARCH 1906	ACT VI OF 7TH MARCH 1917	ACT XIX OF 17TH SEPTEMBER 1919
GRAIN—						
Rice in the husk (paddy), per maund of 82½lb avoi- dupois	R a. 0 3	R a. 0 3	R a. —	R a. 0 3	R a. —	R a. —
Rice not in the husk, per maund of 82½lb avoi- dupois	—	—	—	—	—	—
Rice-flour, per maund of 82½lb avoirdupois (a) .	—	0 3	—	0 3	—	—
Hides and Skins, raw (b) .	—	—	—	—	—	15 per cent, (l)
Jute (c' other than Bimli- patam Jute—						
Jute, raw—						
(1) Cuttings, per bale of 400 lbs.	—	—	—	0 10	1 4	—
(2) All other descriptions, per bale of 400 lbs.	—	—	—	2 4	4 8	—
Jute manufactures when not in actual use as cov- erings, receptacles or bindings for other goods—						
(1) Sacking (cloth, bags twist, yarn, rope and twine) per ton of 2,240 lbs	—	—	—	10 0	20 0	—
(2) Hessians and all other descriptions of jute manufactures not other- wise specified, per ton of 2,240 lbs.	—	—	—	16 0	32 0	—
Tea { Tea cess (d)	—	—	½ pie per lb.	½ pie per lb	—	—
Tea { Customs duty per 100 lbs.	—	—	—	R a. 1 8	—	—

(a) Rice bran and rice dust are free

(b) Provided that, subject to such condition as the Governor General in Council may by notification in the *Gazette of India* prescribe, a rebate shall be granted to the exporter of two-thirds of the duty levied on hides or skins exported to any part of His Majesty's dominions or of the territories of any Indian prince or chief under the suzerainty of His Majesty or in respect of which a mandate of the League of Nations is exercised by the Government of any part of His Majesty's dominions

(c) An additional customs duty of 2 a. per bale of 400 lbs. of Jute (raw) including jute cuttings and rejections; and of 12 a. per ton of 2,240 lbs., on manufactured jute are levied when exported by Sea from the Port of Calcutta to any other port whether beyond or within India for the benefit of the Calcutta Improvement Trust (Bengal Act V of 1911).

(d) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

NOTE.—A cess of one rupee per maund of 82½ lbs. avoirdupois weight on Indigo produced in India and exported from any customs port beyond the limits of British India or to Aden has been levied from 1st April 1918, for the promotion of research in the interests of the indigo industry in India (Act III of 1918).

INCOME TAX

[FOR TABLES, SEE PAGES 262 TO 271]

The income tax in India in 1917-18 yielded R7.11 lakhs or 4.2 per cent of the total revenue as against 34 per cent in the United Kingdom. The tax is accordingly not of such importance in India as it is in the taxation system of the United Kingdom.

History

The first general income tax was levied in 1860 to relieve the financial burdens of the immediately preceding years. The Act was on the English model and was to have effect for a period of 5 years. It ceased, therefore, to operate in 1865, but the financial position did not permit of direct taxation being abandoned. In 1867 an Act was therefore passed, imposing a license tax on professions and trades excluding agriculture, and the tax continued to be levied till the end of 1872-73. No further taxation was imposed until 1877 when a license tax was levied on traders and artisans to meet a portion of the Famine Insurance grant, and Acts were passed in 1878 for this purpose for the United Provinces, the Punjab, Bengal, Madras, and Bombay. These Acts remained in force until 1886. The license tax of 1878 was, however, converted into a general income tax by the Income Tax Act, II of 1886, applying to all India, which came into operation on the 1st April 1886. All sources of non-agricultural income were taxed. They were divided into four classes, namely, (1) Salaries and pensions, (2) Profits of Companies, (3) Interest on Securities, and (4) other sources. A general rate of 5 pies in the rupee (a little more than $2\frac{1}{2}$ per cent) was levied on all incomes over R2,000 per annum, incomes between R500 to R2,000 derived from salaries and interest on securities were taxed at the rate of 4 pies in the rupee (a little over 2 per cent), and similar incomes derived from other sources were taxed at fixed rates according to classes. Incomes below R500 were not assessed with the result that the tax was collected from a very small proportion of the total population. Incomes derived from land and agriculture were exempted. Charities and religious endowments were also free from the tax. There were some other minor exceptions, which are noted at the foot of respective tables. In 1903 the favourable financial conditions permitted the exemption from the tax of incomes between R500 and R1,000 per annum, that is to say, the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903, with effect from 1st April 1903. In 1916 the income tax was revised, raised and graduated by the Income Tax (Amendment) Act (V of 1916) in order to meet the deficit arising out of war conditions. By this Act salaries and pensions between R1,000 and less than R2,000 were taxed at 4 pies in the rupee, those between R2,000 and less than R5,000 at 5 pies, those between R5,000 and less than R10,000 at 6 pies, those between R10,000 and less than R25,000 at 9 pies, and those amounting to R25,000 and upwards at one anna. Profits of companies and interest on securities were taxed at one anna in the rupee, but this was subject to abatement or exemption, in the case of individual shareholders who could show that their total income was such as to warrant a lower rate of taxation or none at all. Other sources of income between R1,000 and less than R2,000 were taxed at fixed rates according to classes, and those amounting to R2,000 and above according to rates and scales similar to those fixed for salaries and pensions of like amounts. In 1917 a Super-tax was imposed, by the Super-tax Act, VIII of 1917, on income in addition to the ordinary income tax imposed by the Income Tax Act. The rates of this Super-tax were:—in respect (1) of the first fifty thousand rupees of taxable income—one anna in the rupee, (2) of the next fifty thousand rupees one-and-a-half anna, (3) of the next fifty thousand rupees—two annas, (4) of the next fifty thousand rupees—two-and-a-half anna, (5) of all taxable income over two lakhs of rupees—three annas. In 1918 a new Income Tax Act (VII of 1918) was passed, consolidating and amending the laws relating to Income-tax. By this Act the sources of taxable income were classified as (i) salaries, (ii) interest on securities, (iii) income derived from house property, (iv) income derived from business, (v) professional earnings, and (vi) income derived from other sources. Agricultural income was exempted as before. The rates of tax imposed on all these classes of taxable income are the same as provided in Act V of 1916, except in the case of a company or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners, the rate of tax for such a company or firm being one anna in the rupee (*i.e.*, the maximum rate of income tax). In 1919 the taxable minimum of income was raised from R1,000 to R2,000 by the Indian Income Tax (Amendment) Act, IV of 1919, with effect from 1st April 1919.

Total tax and
number of
assessees

The total proceeds of the tax in 1917-18 amounted to R7.11 lakhs as against R5.55 lakhs in 1916-17. The total number of assessees was 382,532 as against 357,021 in 1916-17, being less than two per mille of the total population. The classes with an annual income of R1,000 to R2,000, *i.e.*, those paying the rate of 4 pies in the rupee, contained 237,000 assessees, or 62 per cent of the total, and paid a revenue of R66 lakhs or 9.3 per cent of the collections, those with an annual income of R2,000 to R5,000, *i.e.*, paying the rate of 5 pies in the rupee contained 94,000 assessees, or 24 per cent of the total, with a revenue of R73 lakhs or 10 per cent of collections. Those with an annual income of R5,000 to R10,000, *i.e.*, paying the rate of 6 pies in the rupee contain 31,000 assessees, or 8 per cent of the total, with a revenue of R68 lakhs or 9.5 per cent of the collections; those with an annual income of R10,000 to R25,000, *i.e.*, paying the rate of 9 pies in the rupee, contain 14,000 assessees or 3.8 per cent of the total with a revenue of R98 lakhs or 13.8 per cent of the collections, and those with an annual income of R25,000 and above, *i.e.*, paying the rate of one anna in the rupee, contained 4,500 assessees or 1.2 per cent of the total, with a revenue of R4.05 lakhs or 5.7 per cent of the collections.

Classification
of income

Of the four parts or groups of income, Part I—Salaries and pensions (mostly Government servants) yielded in 1917-18 R1.25 lakhs or 17.6 per cent, Part II—Profits of Companies R1.94 lakhs or 27.2 per cent, Part III—Interest on Securities R39 lakhs or 5.5 per cent, and Part IV—other sources nearly R3.52 lakhs or 49.5 per

INCOME TAX

cent. Under Part I—Salaries and pensions, incomes are divided into 22 classes and the largest number	Total collection (Rs. 1,000)	Per cent. of total	of assesses is in the class with an annual income of Rs.1,000 but less than Rs.1,250, namely, 41,000 persons paying a revenue of Rs. 8 lakhs; coming next in importance are those with an income of Rs. 2,000 but less than Rs. 5,000 (33,000 assesses with a revenue of Rs. 23 lakhs), of Rs. 5,000 but less than Rs. 10,000 (13,000 assesses with a revenue of Rs. 25 lakhs), and of Rs. 1,250 but less than Rs. 1,500 (10,000 assesses with a revenue of Rs. 3 lakhs). The marginal statement shows the total amount of income tax collected in each province with the proportion to the total amount collected in British India during 1917-18. In Bombay every 256 persons account for one assesse with a non-agricultural income of not less than Rs.1,000, in Burma 366, in the Punjab (including Delhi) 456, in Bengal 696, in Madras 785, in the Central Provinces and Berar 793, in the United Provinces 1,057, in Assam 1,058, and in Bihar and Orissa 1,545.
Bengal	2,06,71	29.1	
Bombay	2,05,14	28.8	
Madras	73,85	10.4	
Burma	47,25	6.6	
United Provinces	46,62	6.5	
Punjab	35,23	5.0	
Bihar and Orissa	22,18	3.1	
C. P. and Berar	15,06	2.1	
Assam	8,25	1.2	
Delhi	5,41	.8	
N. W. Frontier Province	2,97	.4	
Other Provinces and Departments of Government	42,66	6.0	
TOTAL	7,11,33	100	

The marginal table shows the growth of the total collections and the growth of the total estimated income Taxable income on which the tax was assessed. Applying the rates of the tax to the total collections under the various classes, the total income roughly works out to Rs.168 crores or £112 millions in 1917-18. The annual income of the tax-payers of the four lower classes comes to an average of Rs.1,333, and of the fifth class to Rs.2,997; of the sixth class to Rs.6,939; of the seventh, eighth and ninth classes to Rs.14,495 and of the twelve higher classes to Rs.14,497 for each assesse.

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shown as "collections" in these tables. They amounted to Rs.14,45,502 in 1913-14, Rs.16,37,26 in 1914-15, Rs.16,34,25 in 1915-16, Rs.14,27,38 in 1916-17, and Rs.15,9,850 in 1917-18, being about two-third per cent on the total collections.

Taking the average incidence of taxation on the assesses, Bengal is first with Rs.316 per head; then come successively Bombay (Rs.267), Burma (Rs.163), Madras (Rs.140), Assam (Rs.130), the United Provinces (Rs.105), Bihar and Orissa (Rs.99), the Punjab (including Delhi) (Rs.93), and the Central Provinces and Berar (Rs.86).

	Number of assesses	Incidence per head of population
		Rs. a. p.
Bombay	80,081	1 0 6
Bengal	62,943	0 7 3
Burma	23,923	0 6 7
Madras	55,770	0 3 1
Punjab (including Delhi)	42,688	0 2 10
Assam	5,954	0 1 9
North-West Frontier Province	2,936	0 1 8
Central Provinces and Berar	15,514	0 1 5
United Provinces	39,514	0 1 4
Bihar and Orissa	20,186	0 0 10

The number of persons assessed to income tax, exclusive of Government servants assessed on their salaries, in the principal provinces in 1917-18 and the incidence of the tax per head of population were as stated in the marginal table.

About 85 per cent of the Bengal, 76 per cent of the Bombay, 70 per cent of the Burma and 37 per cent of the Madras collections were derived from the Presidency towns.

Incidence per head of assesse

Collection in Presidency towns

INCOME TAX*

No. 114.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in the ten years 1908-09 to 1917-18

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		TOTAL	
	Number	R	Number	R	R	Number	R	Number	R
1908-09 . . .	87,717	66,63,672	7,104	20,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667
1909-10 . . .	90,289	68,59,017	7,539	27,92,116	11,63,144	177,795	1,23,81,206	275,623	2,31,96,483
1910-11 . . .	85,014	64,14,945	7,952	25,09,943	11,85,451	184,908	1,28,54,031	277,822	2,29,64,370
1911-12 . . .	88,554	68,40,649	8,162	25,32,230	12,11,310	192,272	1,34,19,631	288,988	2,40,03,720
1912-13 . . .	93,690	71,11,585	8,377	24,67,156	12,25,404	201,613	1,45,02,541	303,690	2,53,06,686
1913-14 . . .	100,287	74,33,228	8,740	40,08,542	12,76,388	213,366	1,56,86,447	322,393	2,84,04,605
1914-15 . . .	109,889	78,19,943	8,818	43,03,979	13,28,260	220,247	1,63,04,202	338,954	2,97,56,384
1915-16 . . .	108,375	79,49,119	8,296	41,11,723	13,88,440	225,870	1,70,13,955	342,541	(a)3,04,63,283
1916-17 . . .	113,887	1,11,00,156	2,877	1,37,12,556	33,59,552	240,257	2,71,86,023	357,021	(a)5,54,77,740
1917-18 . . .	124,322	1,25,03,984	1,769	1,93,70,128	38,90,775	256,441	3,52,32,797	382,632	(a)7,11,32,947

* Compiled from figures supplied by the Local Governments and Administrations

NOTE.—For figures for earlier years, see Part IV (b) of Statistics of British India, 6th issue

(a) See note marked * at foot of table No. 116.

No. 115.—COST of COLLECTION (in rupees) in each PROVINCE, in the ten years from 1908-09 to 1917-18

	Burma	Assam (a)	Bengal (b)	Bihar and Orissa	United Provin- ces	Ajmer- Merwara	Punjab including Delhi	North- West Frontier Province	Bombay	Central Provin- ces and Berar	Madras	Banga- lore	Coorg	TOTAL
1908-09 . . .	37,689	32,200	1,72,236	..	1,154	1,217	11,669	954	91,439	10,177	37,658	200	..	3,96,593
1909-10 . . .	40,677	35,828	1,71,484	..	1,150	1,244	11,422	991	94,169	9,837	38,891	200	..	4,05,892
1910-11 . . .	45,432	36,283	1,71,587	..	1,250	1,174	10,908	1,081	1,07,686	8,796	35,525	200	..	4,19,922
1911-12 . . .	46,272	5,449	1,71,148	41,627	1,707	1,292	11,325	1,376	1,16,620	9,809	36,930	200	..	4,43,755
1912-13 . . .	49,981	4,670	1,69,579	40,780	1,561	1,268	12,680	1,152	1,26,263	12,059	36,989	200	..	4,57,122
1913-14 . . .	51,780	1,593	1,67,989	45,234	1,663	1,397	18,572	977	1,41,357	13,006	39,191	200	..	4,82,959
1914-15 . . .	51,147	1,591	1,70,755	45,706	1,720	1,207	15,298	889	1,53,938	15,421	41,190	200	..	4,99,192
1915-16 . . .	53,425	1,676	1,72,175	46,075	1,949	1,348	14,389	954	1,60,427	16,430	60,547	200	..	5,30,195
1916-17 . . .	55,500	4,689	1,89,855	47,965	2,092	1,140	27,248*	963	1,74,452	17,148	66,273	217§	40§	5,87,522
1917-18 . . .	61,356	4,428	1,98,523	47,380	2,205	1,052	33,767*	990	1,99,796	27,008	69,125	241§	46§	6,45,927

NOTE.—The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(a) Includes Eastern Bengal for the years 1908-09 to 1910-11

(b) Includes Bihar and Orissa up to 1910-11 and excludes Eastern Bengal from 1908-09 to 1910-11

* Excluding Delhi

§ Cost and miscellaneous

¶ Commission

No. 116.—COLLECTIONS (in rupees) under each part † or group of INCOMES in each PROVINCE of BRITISH INDIA, in the ten years 1908-09 to 1917-18

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1908-09					1909-10				
Burma	5,76,127	3,64,705	23,189	8,16,305	17,80,326	6,30,697	3,97,974	21,903	7,80,498	18,34,072
Eastern Bengal and Assam(a)	3,77,258	24,071	7,750	7,66,708	11,75,793	3,81,025	20,434	6,207	7,92,557	12,00,313
Bengal(a)	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869	13,11,815	12,05,002	1,42,586	29,19,475	55,78,860
United Provinces	4,84,872	2,32,351	40,758	15,05,159	22,33,140	4,53,053	2,10,608	40,234	14,99,236	22,03,791
Punjab	2,78,897	84,253	15,715	10,31,989	14,10,854	2,88,053	78,125	18,566	10,66,947	14,51,081
North-West Frontier Province	43,482	181	399	85,096	1,29,158	44,788		556	80,819	1,32,163
Bombay	9,93,431	7,74,332	3,90,124	25,71,432	47,29,352	10,31,174	5,70,305	3,93,351	26,83,798	46,84,628
Central Provinces and Berar	1,41,422	56,966	1,874	3,63,545	5,03,807	1,44,431	31,408	1,773	3,58,549	5,36,201
Madras	5,52,757	2,05,087	68,571	21,21,555	29,47,970	5,52,863	2,38,672	69,350	21,28,109	30,28,994
Other Provinces and Departments of Government	18,64,883	32,147	4,72,366	59,502	24,28,398	19,80,538	33,438	4,65,556	65,218	25,44,780
TOTAL	65,63,672	29,87,479	1,62,291	1,23,10,225	2,30,23,667	68,59,017	27,92,116	11,62,144	1,23,81,206	2,31,95,483
	1910-11					1911-12				
Burma	6,80,222	3,98,327	27,194	7,87,208	18,92,951	7,45,233	4,02,032	30,690	7,67,282	19,45,237
Eastern Bengal and Assam (a)	4,00,253	7,880	6,719	8,19,989	12,34,841	2,08,387	2,008	463	1,61,428	3,72,346
Bengal (a)	13,00,988	9,27,114	1,50,631	29,23,340	53,62,073	14,19,556	9,60,728	1,55,411	27,88,649	53,24,744
Bihar and Orissa	4,40,823			15,87,143	23,07,891	2,18,461	2,613	4,981	9,48,408	11,74,463
United Provinces	4,98,282	2,15,770	40,155	17,67,157	23,07,891	5,24,092	2,17,000	40,885	16,20,012	24,02,079
Punjab	2,98,408	77,737	17,657	11,02,647	16,93,349	3,63,639	86,673	19,496	11,43,034	16,12,842
North-West Frontier Province	49,380	384	332	87,638	1,37,734	50,402	727	425	90,907	1,42,461
Bombay	11,00,903	5,90,899	413,862	29,77,764	50,83,428	11,68,515	5,84,758	4,29,904	31,90,490	53,64,667
Central Provinces and Berar	1,53,669	39,050	1,627	4,07,325	6,01,671	1,74,089	49,820	2,125	4,69,021	6,95,055
Madras	6,48,858	2,45,435	67,868	21,07,138	30,69,299	6,75,139	2,18,021	73,725	21,09,018	31,35,903
Other Provinces and Departments of Government	12,57,441	7,347	4,59,506	53,839	17,78,139	12,92,736	7,790	4,62,205	71,192	18,33,923
TOTAL	64,14,945	25,09,943	11,85,451	1,28,54,031	2,29,64,371	68,40,049	25,32,230	12,11,310	1,34,19,531	2,40,03,720
	1912-13					1913-14				
Burma	7,73,639	2,95,766	29,292	8,75,722	19,74,419	8,09,010	4,77,676	29,560	9,99,984	22,86,230
Assam	2,10,059	3,120	738	1,78,929	3,98,846	2,32,077	3,232	716	1,88,457	4,25,082
Bengal	14,31,164	9,55,264	1,59,618	29,56,725	55,32,771	15,19,384	17,46,276	1,70,507	31,84,332	66,21,009
Bihar and Orissa	2,77,996*	20,606	6,117	10,08,210	13,12,929	2,66,207	25,749	6,837	10,45,581	13,71,374
United Provinces	5,26,205	2,43,322	42,643	16,82,041	24,94,211	5,58,046	2,39,640	41,885	17,33,778	24,03,300
Punjab (including Delhi)	3,76,087	1,04,241	17,320	12,60,721	17,58,699	3,85,666	1,00,755	16,990	13,69,329	18,72,746
North-West Frontier Province	50,707	683	251	92,680	1,44,321	54,332	492	99	96,651	1,51,574
Bombay	12,46,879	5,73,142	4,48,025	34,60,430	57,28,472	13,12,070	9,69,767	4,60,374	38,83,490	60,25,641
Central Provinces and Berar	1,80,595	36,758	1,899	5,08,497	7,27,753	1,94,304	59,327	2,674	5,84,134	8,04,439
Madras	6,94,829	2,25,285	66,264	24,13,930	34,00,308	7,32,874	2,86,735	65,957	25,62,982	36,47,548
Other Provinces and Departments of Government	13,07,425	8,909	4,53,237	64,656	18,34,287	13,38,158	9,933	4,80,723	70,789	18,99,603
TOTAL	71,11,585	24,67,156	12,25,404	1,45,02,541	2,52,06,686	74,33,228	40,08,542	12,76,388	1,56,80,447	2,84,04,605
	1914-15					1915-16				
Burma	8,28,591	6,91,883	31,766	9,76,095	25,28,335	8,39,582	6,71,868	53,063	9,20,277	24,64,836*
Assam	2,46,149	3,875	482	2,07,299	4,57,805	2,50,749	2,498	716	2,06,358	4,60,321
Bengal	15,91,908	19,80,027	1,81,158	32,00,326	69,53,419	16,49,686	18,22,095	1,86,474	34,05,367	70,64,992
Bihar and Orissa	3,08,850	34,928	6,820	10,61,587	14,12,185	3,21,304	13,029	8,137	17,73,318	14,15,788
United Provinces	5,66,217	2,09,288	40,486	17,97,041	26,13,032	5,13,408	3,09,497	42,745	18,52,013	27,85,593
Punjab (including Delhi)	4,03,063	1,25,431	19,205	14,27,209	19,74,908	3,91,076	99,665	18,666	14,36,381	19,45,788
North-West Frontier Province	55,884	204	316	1,08,609	1,65,107	56,290	385	782	1,12,122	1,69,519
Bombay	13,94,367	9,19,774	4,82,197	40,17,503	68,13,841	14,16,554	8,39,448	5,24,432	44,59,873	72,40,307
Central Provinces and Berar	2,05,517	48,452	2,667	6,32,607	8,89,243	2,06,853	61,643	3,116	6,67,523	9,29,135
Madras	7,71,345	2,81,495	65,242	28,22,918	39,41,000	7,82,410	2,79,823	68,667	28,35,377	39,66,277
Other Provinces and Departments of Government	14,48,052	8,622	4,97,927	53,008	20,07,509	14,53,267	10,972	5,01,642	55,346	20,21,227
TOTAL	78,19,943	43,03,979	13,28,260	1,63,04,202	2,97,56,584	79,49,119	41,11,723	13,88,440	1,70,13,955	3,04,63,283*
	1916-17					1917-18 (b)				
Burma	11,19,766	13,71,211	70,591	14,48,526	40,10,094	12,17,897	18,96,407	84,192	15,26,026	47,24,522
Assam	4,07,494	9,130	1,844	2,52,566	6,70,834	4,27,080	1,21,670	1,726	2,74,717	8,25,133
Bengal	22,10,844	80,36,643	(c) 4,33,447	61,75,661	1,68,56,595	24,63,023	1,02,08,048	(c) 4,78,924	75,30,758	2,06,71,491
Bihar and Orissa	4,64,323	53,536	16,825	14,67,974	20,12,658	5,14,798	47,100	23,202	16,33,125	22,18,225
United Provinces	8,08,132	8,20,053	1,01,041	24,94,653	42,23,879	8,43,935	9,77,354	1,201,103	27,20,899	46,62,291
Punjab	5,29,122	1,40,805	42,070	17,55,698	24,38,995	5,52,975	5,52,975	62,574	23,64,751	35,22,840
Delhi	1,02,626	27,068	3,910	1,86,058	4,33,325	1,01,768	34,636	7,118	2,53,692	5,60,720*
North-West Frontier Province	92,338	220	1,077	1,62,710	2,57,471	99,511	1,670	1,670	1,94,425	2,96,649
Bombay	18,50,979	24,16,077	13,28,481	83,39,497	1,38,06,024	20,37,000	44,49,200	15,87,200	1,23,90,370	2,05,14,119
Central Provinces and Berar	2,91,892	1,06,630	6,197	8,02,018	15,96,937	3,06,166	1,70,478	8,510	10,20,551	15,05,705
Madras	10,24,392	6,93,827	1,63,862	39,33,518	58,15,599	10,85,880	8,70,855	2,08,258	62,20,302	73,85,295
Other Provinces and Departments of Government	21,96,988†	39,300	11,90,407	1,06,244	35,38,529†	28,13,611†	40,405	33,07,298	1,01,108	42,66,239†
TOTAL	1,11,00,156	1,37,12,556	33,59,552	2,71,86,023	5,54,77,746*	1,25,03,984	1,90,70,128	38,90,775	3,52,32,797†	11,32,947*

* Includes R46 in 1915-16, R11,19,453 in 1916-17 and R1,35,263 in 1917-18 of which details by parts are not available

† Part I—Salaries and Pensions; Part II—Profits of companies; Part III—Interest on securities; and Part IV—Other sources of income
(a) The figures from 1908-09 relate to the provinces of Bengal and Eastern Bengal and Assam as constituted in October 1905 and those from 1911-12 relate to the provinces of Assam and Bengal as reconstituted in 1912

NOTE.—“Other Provinces and Departments of Government” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

(b) As for details see tables Nos. 118 and 120

† Includes R11,3,863 and R1,31,506 in 1916-17 and 1917-18 respectively, of which details by parts are not available

† Includes R5,590 and R3,757 in 1916-17 and 1917-18 respectively, of which details by parts are not available

† Including R43,975 and R54,491 being the tax on salaries paid in the Royal Indian Marine Department calculated on the recovery in October 1916 and October 1917 respectively, the actuals at the end of March, 1917 and March, 1918, respectively being R39,633 and R65,809

(c) Including R48,837 and R56,320 levied on interest on securities of the Government of India in 1916-17 and 1917-18 respectively

No. 117.—COLLECTIONS (in rupees) of INCOME TAX in the CITIES of CALCUTTA, BOMBAY, MADRAS and RANGOON, in the ten years from 1908-09 to 1917-18

	Calcutta	Bombay	Madras	Rangoon	TOTAL
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446
1909-10	36,44,305	31,66,518	7,47,702	10,46,100	86,04,625
1910-11	33,58,900	34,55,211	7,32,090	10,83,884	86,30,085
1911-12	35,41,638	36,21,292	7,26,344	10,87,736	89,77,010
1912-13	36,89,636	37,99,178	8,51,345	10,24,550	93,64,709
1913-14	46,79,404	44,80,633	8,44,881	12,78,376	1,12,88,294
1914-15	49,24,281	46,08,491	9,57,016	15,15,633	1,20,06,021
1915-16	49,49,002	48,77,895	9,14,128	14,64,268	1,22,05,293
1916-17	1,40,66,044*	1,00,75,857	17,66,066	26,16,763	2,85,24,710
1917-18	1,74,96,509*	1,55,93,682	27,43,864	32,99,296	3,91,33,351

* Including R23,004 in 1916-17 and R24,559 in 1917-18 on account of the Calcutta Customs

No. 118.—COLLECTIONS of INCOME TAX on SALARIES and PENSIONS (PART I of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA, in the ten years from 1908-09 to 1917-18

CLASS OF INCOME	PAID BY GOVERNMENT				Paid by local authorities		Paid by Companies, Public Bodies, Associations, and private employers		TOTAL	
	Salaries		Pensions, annuities and gratuities		Number	R	Number	R	Number	R
	Number	R	Number	R						
I 1,000 but less than 1,250	12,796	2,80,203	2,362	50,327	3,918	51,536	22,093	3,89,058	41,199	7,80,124
II 1,250 " " 1,500	3,472	94,583	974	20,960	669	17,043	4,810	1,36,279	9,925	2,68,865
III 1,500 " " 1,750	3,838	1,22,142	744	19,361	518	15,540	3,913	1,29,835	9,013	2,86,878
IV 1,750 " " 2,000	4,732	1,77,027	707	21,565	555	18,157	3,831	1,58,104	9,825	3,74,853
TOTAL I to IV	24,838	6,92,955	4,817	1,12,213	5,660	1,02,276	34,647	8,13,276	69,962	17,10,720
V 2,000 but less than 5,000	13,607	9,50,484	2,798	1,59,257	1,531	93,779	14,857	10,98,898	32,791	23,32,418
VI 5,000 " " 10,000	5,851	11,78,509	416	55,634	406	75,608	5,948	11,77,054	12,621	24,86,765
VII 10,000 " " 15,000	2,642	11,87,971	75	25,673	140	54,662	1,509	7,08,241	4,366	19,76,547
VIII 15,000 " " 20,000	1,235	8,47,541	26	13,749	31	18,800	369	2,59,338	1,651	11,39,428
IX 20,000 " " 25,000	630	5,40,619	6	4,984	12	9,379	126	1,38,152	774	6,93,034
TOTAL VII to IX	4,497	25,76,031	107	44,406	183	82,841	2,004	11,05,731	6,791	38,09,009
X 25,000 but less than 30,000	348	4,70,654	3	5,352	7	10,774	66	1,06,702	424	5,93,462
XI 30,000 " " 40,000	221	3,83,914	7	24,306	9	17,888	47	1,09,072	284	5,35,180
XII 40,000 " " 50,000	126	3,09,791	...	...	1	2,570	16	45,520	143	3,57,881
XIII 50,000 " " 1,00,000	36	1,52,561	4	14,228	...	...	9	36,580	49	1,83,569
XIV 1,00,000 " " 1,50,000	9	54,558	...	...	...	...	1	7,848	10	62,506
XV 1,50,000 " " 2,00,000	...	...	...	...	...	...	1	11,835	1	11,835
XVI 2,00,000 " " 2,50,000	...	...	...	...	...	...	...	...	...	...
XVII 2,50,000 " " 3,00,000	1	15,675	...	...	...	...	...	...	1	15,675
XVIII 3,00,000 " " 3,50,000	...	...	...	...	...	...	...	...	...	...
XIX 3,50,000 " " 4,00,000	...	...	...	...	...	...	...	...	...	...
XX 4,00,000 " " 4,50,000	...	...	...	...	...	...	...	...	...	...
XXI 4,50,000 " " 5,00,000	...	...	...	...	...	...	...	...	...	...
XXII 5,00,000 and more	...	...	...	...	...	...	...	...	...	...
TOTAL X to XXII	741	13,67,253	14	43,866	17	31,232	140	3,17,557	912	17,59,908
GRAND TOTAL, 1917-18	49,534	67,55,232†	8,150	4,15,376	7,797	3,87,848(a)	58,942(a)	46,64,498	124,322	1,25,03,984

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1916-17	45,625	61,09,797†	7,743	4,08,422	7,335	3,62,732	53,363	40,57,937	113,887	1,11,00,156
1915-16	41,790	38,51,794	8,049	5,65,678	7,186	2,90,124	51,349	30,84,045	1,08,376	79,49,119
1914-15	40,445	37,82,877	10,724	6,01,006	7,123	2,83,125	51,469	29,84,034	1,09,889	78,19,943
1913-14	37,063	36,38,184	5,722	3,42,294	6,551	2,70,489	48,880	28,34,493	1,00,287	74,33,228
1912-13	36,791	37,32,406	5,915	3,46,410	5,871	2,58,191	45,182	26,61,396	93,690	71,11,585
1911-12	36,397	36,67,084	5,209	2,96,835	5,470	2,44,430	41,502	25,12,544	88,554	68,40,649
1910-11	34,216	33,78,394	5,366	2,97,698	5,852	2,44,914	38,402	22,76,830	85,014	64,14,945
1909-10	41,915	39,60,388	5,090	2,94,211	5,402	2,39,064	36,775	21,46,694	90,239	68,59,017
1908-09	39,835	38,20,263	5,298	3,00,274	5,085	2,18,505	36,426	20,17,419	87,717	65,63,672

NOTE.—The tax is levied on any salary, annuity, pension or gratuity paid to any person residing in British India or serving on board a ship by the Government or by a Company, or by public bodies, associations, private employers or by a local authority. The salary includes allowances, fees, commissions, perquisites or profits received but not travelling, tentage, horse or sumptuary or any other allowances granted to meet specific expenditure. The salary of any military officer not exceeding Rs50 a month is exempted from the tax. The amount paid under a policy of Life Assurance, Service, Provident Funds, etc., are deducted from the full salaries or emoluments for assessment.

(a) Includes 1,346 assesses and tax Rs1,51,982 in cols. 8 and 9. R2,212 in col. 7 and 100 assesses and tax Rs2,282 in cols. 10 and 11, the details of which by classes are not available.

(b) Includes arrear collections Rs1,23,385, Rs11,88,333, Rs1,29,226, Rs1,55,323, Rs1,57,475, Rs1,76,277 and Rs2,65,085 in each year from 1911-12 to 1917-18 respectively and 1,271, 1,323, 1,380, 1,301, 1,312, and 4 assesses with tax Rs96,106, Rs95,943, Rs90,500, Rs1,05,323, Rs1,05,902 and Rs558 in 1911-12, 1912-13, 1913-14, 1914-15, 1915-16, and 1916-17 respectively, the details of which by classes are not available; but excludes 161, 176, 31, 172, 177, 183 and 20 assesses with tax Rs6,646, Rs9,380, Rs10,498, Rs11,042, Rs10,373, Rs15,567 and Rs16,340 in 1911-12, 1912-13, 1913-14, 1914-15, 1915-16, 1916-17 and 1917-18 relating to Bangalore and Travancore.

(c) Includes arrear collections Rs1,24,876 and 1,283 assesses with tax Rs95,107 in 1910-11, the details of which are not available; but excludes 147 assesses with tax Rs8,080 relating to Bangalore and Travancore.

(d) Includes arrear collections Rs1,32,677 and 1,247 assesses with tax Rs93,758 in 1909-10, the details of which are not available; but excludes 140 assesses with tax Rs7,775 relating to Bangalore and Travancore.

(e) Includes arrear collections Rs1,22,602 and 1,200 assesses with tax Rs91,827, the details of which by classes are not available; but excludes 127 assesses with tax Rs7,278 relating to Bangalore and Travancore.

† Including Rs43,915 and Rs4,491 being the tax on salaries paid in the Royal Indian Marine Department calculated on the recovery in October 1916 and October 1917 respectively, the actuals to end of March 1917 and March 1918, being Rs39,633 and Rs65,089 respectively.

No. 119.—COLLECTIONS of INCOME TAX ON PROFITS of COMPANIES (PART II of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1916-17

Sources of Income.	At 4 PIES IN THE RUPEE		At 5 PIES IN THE RUPEE		At 6 PIES IN THE RUPEE		At 9 PIES IN THE RUPEE		At 1 ANNA IN THE RUPEE		TOTAL	
	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax
		₹		₹		₹		₹		₹		₹
1. Banking . . .	1	3	2	565	3	1,069	1	721	281	8,51,521	288	8,53,879
2. Building and Land	1	105	...	...	...	...	20	2,74,640	21	2,74,745
3. Cotton spinning and weaving	2	6,129	...	...	...	...	151	10,87,450	153	10,93,579
4. Cotton pressing, ginning, and cleaning	177	2,14,367	177	2,14,367
5. Flour mills	51	47,437	51	47,437
6. Insurance, fire, life, and marine	2	376	...	...	...	...	76	3,11,637	78	3,12,013
7. Jute spinning and weaving	39	44,01,466	39	44,01,466
8. Jute pressing	10	76,984	10	76,984
9. Landing, shipping and warehousing	6	26,191	6	26,191
10. Mining coal	2	241	...	...	2	1,688	59	4,97,336	63	4,99,265
11. Mining other minerals, including petroleum	15	10,95,878	15	10,95,878
12. Paper mills	4	20,860	4	20,860
13. Printing and publishing	1	109	...	...	...	...	12	21,800	13	21,909
14. Steam navigation, ocean	5	1,06,458	5	1,06,458
15. Steam navigation, river	9	2,08,187	9	2,08,187
16. Sugar-making and refining	9	1,60,797	9	1,60,797
17. Railway	29	10,08,942	29	10,08,942
18. Tanneries and leather works	(a)	26	...	...	...	...	4	68,687	4	68,713
19. Telegraph and telephone	9	95,588	9	95,588
20. Tramway	9	2,31,046	9	2,31,046
21. Others . . .	5	215	23	13,200	2	736	1	1,229	1,837	28,01,808	1,888	28,17,188
TOTAL . . .	6	215	33	20,751	5	1,805	4	3,638	2,832	1,36,18,080	2,877(b)	1,37,12,556(c)

NOTE.—(1) This table is revised triennially. The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 114 and 116 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(2) The tax is levied on the whole of net profits of companies carrying on business in British India and whose stock or funds is or are divided into shares and transferable. The net profits are determined by deducting the amount of expenses, such as repairing, insuring, establishment charges, losses, bad debts, interest paid, depreciation, etc., from gross receipts of the company. The tax is also levied on any profits of a Shipping Company incorporated or registered out of British India.

(a) Not stated

(b) Excludes 3 assesses from whom arrears were collected

(c) Includes arrear collections of ₹83,349, of which details by classes in respect of ₹68,064 are not available

No. 120.—COLLECTIONS of INCOME TAX ON INTEREST ON SECURITIES (PART III of SCHEDULE II of the INCOME TAX ACT) with the AMOUNT of SECURITIES in BRITISH INDIA in 1917-18

CLASS	RATE OF TAX	SECURITIES OF THE GOVERNMENT OF INDIA		SECURITIES OF LOCAL AUTHORITIES		SECURITIES OF COMPANIES		TOTAL	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
		₹	₹	₹	₹	₹	₹	₹	₹
V	At 5 pies in the rupee . . .	35,79,636	6,808	..	..	1,200	2	35,79,836	6,810
VI	At 6 " " " " . . .	2,000	3	..	..	..	..	2,000	2
VII to IX	At 9 " " " " . . .	19,250	33	..	..	..	..	19,250	33
X to XXII	At 1 anna " " " " . . .	1,27,21,57,398	27,79,578	23,92,60,448	6,52,600	11,00,00,644	4,86,917	1,62,14,18,490	39,19,065
	TOTAL . . .	1,27,57,57,284	27,86,421	23,92,60,448	6,52,600	11,00,01,844	4,89,939	1,62,50,19,576	38,90,775(a)

NOTE.—The tax is levied on interest payable in or out of British India by drafts on any place in British India on (a) promissory notes, debenture stock or other securities of the Government of India, or (b) debentures or other securities for money issued by or on behalf of a local authority any interest on stock notes or arrears of rent derived from land, or on securities held by or employed solely for religious or public charitable purposes or any interest enjoyed as a member of a company or of a firm or of a Hindu joint family whose income is subject to the tax, is exempted.

(a) Includes arrear collections of ₹16,978, of which details by class in respect of ₹437 are not available; but excludes ₹20,346 levied in Bangalore and Travancore and refunds of ₹3,681 granted in Bombay and also excess collection of ₹11,575 in Bengal

INCOME TAX

No. 121.—COLLECTIONS of INCOME TAX on OTHER SOURCES OF INCOME (PART IV of SCHEDULE II)

SOURCES OF INCOME	At 4 PIES PER RUPEE		At 5 PIES PER RUPEE		At 6 PIES PER RUPEE	
	Number of	Amount of	Number of	Amount of	Number of	Amount of
	assessees	tax	assessees	tax	assessees	tax
		R		R		R
(a) PROFESSIONS—						
1. Education	106	2,730	20	1,494	8	1,609
2. Engineering and architecture	35	984	38	3,360	19	3,536
3. Law : Barristers	196	5,404	239	21,238	120	25,408
4. Attorneys, pleaders, and other practitioners	6,148	1,71,058	3,677	2,90,590	908	1,79,439
5. Medical	1,153	32,890	488	41,494	170	34,456
6. Others	1,055	28,340	297	23,068	135	29,466
TOTAL	8,693	2,41,406	4,759	3,81,244	1,360	2,73,914
(b) MANUFACTURE, CONSTRUCTION, AND MANIPULATION (OTHER THAN COMPANIES)—						
1. Builders	63	1,575	16	1,787	9	11,901
2. Cotton spinning and weaving	157	4,450	96	13,192	68	13,928
3. Flour mills	237	6,255	72	5,107	19	3,870
4. Metal works (foundries, workshops, etc.)	411	10,981	169	12,949	49	10,542
5. Oil mills	191	5,900	82	6,208	41	8,735
6. Potteries	76	2,243	11	861	...	...
7. Rice mills	247	7,826	255	24,131	126	25,231
8. Rope works	25	655	11	810	5	1,137
9. Saw and timber mills	133	3,482	43	3,037	11	2,137
10. Silk reeling and weaving	221	5,976	69	6,581	26	5,650
11. Spirits	58	1,633	34	3,635	3	620
12. Sugar-making and refining	1,891	52,142	933	71,345	223	45,240
13. Tanneries and leather works	182	4,994	60	4,548	20	4,064
14. Others	1,350	34,290	433	44,214	118	24,885
TOTAL	5,242	1,42,402	2,284	1,97,805	718	1,47,940
(c) COMMERCE AND TRADE—						
1. Agents and brokers	3,784	1,07,448	2,379	1,98,097	1,045	2,15,167
2. Bankers and money-lenders	58,642	15,99,547	18,612	15,28,408	5,072	10,38,401
3. Contractors	2,411	69,010	1,168	96,498	447	90,754
4. Merchants and dealers in—						
(i) animals, including stablekeepers	1,057	28,104	267	20,069	55	10,651
(ii) apparel and drapery	4,883	1,29,670	1,540	1,11,233	350	72,372
(iii) books and stationery	590	16,346	216	17,179	79	14,646
(iv) building materials	1,337	36,821	550	42,478	174	134,940
(v) food-grains	15,944	4,31,243	4,434	3,48,922	918	1,77,810
(vi) other food stuffs (grocers and provisioners)	14,651	3,86,856	2,992	2,34,204	715	1,31,804
(vii) hides and skins	1,225	34,770	314	55,060	111	20,865
(viii) liquors (spirits, beer, wine)	813	22,610	368	30,533	88	16,071
(ix) metals (other than gold and silver)	1,655	45,820	673	56,761	191	37,324
(x) opium	143	4,117	97	7,833	21	4,339
(xi) piecgoods (cotton, wool, silk)	10,103	27,375	3,920	3,18,374	1,506	2,98,270
(xii) precious stones and jewellery	1,175	32,442	519	41,676	175	38,825
(xiii) salt	383	11,223	174	14,069	50	9,928
(xiv) other commodities	18,289	4,97,635	5,562	4,58,239	1,721	3,33,273
5. Printers and publishers including newspaper offices	266	7,636	116	11,698	24	5,144
TOTAL	1,37,351	37,36,673	43,901	35,91,331	12,742	25,50,584
(d) PROPERTY, OWNERS OF—						
1. Houses	4,438	1,29,120	2,987	2,37,414	1,100	2,30,830
2. Estates taxable under the Act	639	18,024	414	35,021	266	39,864
TOTAL	5,077	1,47,144	3,401	2,72,435	1,366	2,70,694
(e) OTHERS, NOT CLASSIFIED ABOVE						
TOTAL	3,343	82,945	1,405	1,00,323	505	98,602
GRAND TOTAL	1,59,706	43,50,570	55,750	45,43,138	16,691	33,41,734

NOTE.—(1) This table is revised triennially. The figures in this table are compiled from Return No. VIII and sometimes differ from those and over-collections in Return No. III

(2) The tax is levied on sources of income from (1) professions, (2) manufacture, construction and manipulation (other than employed for religious, educational or public charitable purposes), (3) profits of Co-operative Societies or income of local authorities, from agriculture, or by a cultivator or receiver of rent in kind to render the produce raised fit for the market, or the sale thereof, (5) any

* Excludes 570 assessee from whom arrears were
† Includes arrear collections Rs.11,03,476, of which

of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1916-17

At 9 PIES PER RUPEE		At 1 ANNA PER RUPEE		TOTAL		SOURCES OF INCOME
Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	
	R		R		R	
(a) PROFESSIONS—						
2	1,363	1	2,075	137	9,271	1. Education.
14	9,696	10	32,504	116	50,180	2. Engineering and architecture
70	49,739	49	1,36,862	674	2,38,651	3. Law : Barristers
273	1,72,508	70	2,29,676	11,076	10,43,271	4. Attorneys, pleaders, and other practitioners
62	41,785	27	67,822	1,900	2,18,447	5. Medical
63	42,232	24	1,41,027	1,574	2,64,133	6. Others
484	3,17,323	181	6,10,066	15,477	18,23,953	TOTAL
(b) MANUFACTURE, CONSTRUCTION, AND MANUFACTURE (OTHER THAN COMPANIES)—						
7	14,244	1	1,343	96	20,850	1. Builders
42	24,210	18	41,760	331	97,540	2. Cotton spinning and weaving
11	7,130	7	15,659	346	38,021	3. Flour mills
20	12,340	12	46,395	661	93,213	4. Metal works (foundries, workshops, etc.)
30	19,911	2	4,918	346	45,672	5. Oil mills
1	303	...	...	88	3,407	6. Potteries
40	26,478	12	25,261	680	1,08,927	7. Rice mills
1	596	...	...	42	3,198	8. Rope works
5	2,861	1	2,500	193	14,017	9. Saw and timber mills
7	3,943	...	...	323	22,150	10. Silk reeling and weaving
2	1,790	6	14,498	103	21,576	11. Spirits
42	26,865	8	31,314	3,097	2,26,906	12. Sugar making and refining
8	4,632	5	20,036	275	38,274	13. Tanneries and leather works
85	57,564	26	1,55,370	2,012	3,16,323	14. Others
301	2,02,373	98	3,59,054	8,643	10,50,074	TOTAL
(c) COMMERCE AND TRADE—						
582	3,60,983	339	31,80,064	8,129	40,61,759	1. Agents and brokers
1,693	10,32,196	385	12,51,990	84,404	64,50,551	2. Bankers and money-lenders
208	1,37,407	62	2,12,576	4,296	6,06,245	3. Contractors
5	2,317	3	7,108	1,387	68,249	4. Merchants and dealers in—
112	69,579	18	78,625	6,903	4,61,479	(i) animals, including stablekeepers
30	19,095	11	26,885	926	94,151	(ii) apparel and drapery
56	38,901	24	1,20,155	2,141	2,73,355	(iii) books and stationery
255	1,35,017	45	1,11,082	21,596	12,04,074	(iv) building materials
182	1,19,776	33	70,712	18,573	9,43,352	(v) food-grains
46	28,796	29	1,11,609	1,725	2,51,100	(vi) other food stuffs (grocers and provisioners)
19	11,513	19	70,590	1,307	1,51,317	(vii) hides and skins
110	71,803	47	1,90,800	2,676	4,02,508	(viii) liquors (spirits, beer, wine)
7	3,983	10	33,545	278	53,817	(ix) metals (other than gold and silver)
733	5,62,017	254	7,52,261	16,516	21,46,297	(x) opium
79	61,982	31	96,547	1,979	2,61,472	(xi) piecegoods (cotton, wool, silk)
20	13,213	8	53,075	635	101,508	(xii) precious stones and jewellery
683	3,89,411	161	10,83,773	26,366	27,62,331	(xiii) salt
13	7,242	11	42,658	430	74,378	(xiv) other commodities
4,783	29,95,291	1,490	74,94,064	2,00,267	2,03,67,943	5. Printers and publishers (including newspaper offices)
(d) PROPERTY, OWNERS OF—						
570	4,00,953	206	10,11,695	9,301	20,10,012	1. Houses
143	92,734	72	3,15,871	1,534	5,01,514	2. Estates taxable under the Act
712	4,93,687	278	13,27,566	10,835	25,11,526	TOTAL
220	1,38,748	132	5,86,313	5,605	10,06,931	(e) OTHERS, NOT CLASSIFIED ABOVE
6,501	41,47,922	2,179	1,03,77,063	240,257*	2,71,86,023*	GRAND TOTAL

under Part IV of tables Nos. 114 and 116 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refund and their exclusion from Return No. VIII Companies), (3) commerce and trade, and (4) property, houses and land. The following are, however, exempted from the tax: (1) property (3) rent or revenue derived from land used for agricultural purposes or assessed to land revenue or subject to a local rate, (4) income derived building owned and occupied by the receiver of rent in the vicinity of the land as a dwelling house or a store house, factory, etc. collected details in respect of Rs. 4,25,596 are not available

No. 122.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in the eight years from 1908-09 to 1917-18

OLD CLASSES*										Class I, R1,000 but less than R1,250									
I—R500 but less than R750										II—R750 but less than R1,000									
Number										R		Number		R					
1908-09										12		113		92,039		17,86,505			
1909-10										9		92		94,415		18,61,598			
1910-11										...		...		95,730		18,75,764			
1911-12										20		170		98,716		19,31,213			
1912-13										...		...		1,04,501		20,11,532			
1913-14										...		...		1,10,089		21,25,229			
1914-15										...		...		1,15,583		22,10,168			
1915-16†										...		...		1,16,132		22,52,425			
Class II, R1,250 but less than R1,500										Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000		TOTAL CLASSES I to IV (including old classes I and II)					
Number										R		Number		R		Number		R	
1908-09										34,811 10,03,157		24,828 8,81,117		21,694 9,19,314		173,384 45,90,206			
1909-10										36,180 10,55,275		25,664 9,24,653		22,059 9,47,564		178,327 47,89,482			
1910-11										37,052 10,77,917		26,001 9,30,753		22,109 9,38,523		180,892 48,22,957			
1911-12										38,290 11,16,397		27,224 9,72,488		23,130 9,74,414		187,380 49,94,682			
1912-13										39,396 11,42,318		28,195 10,08,593		23,952 10,18,640		196,044 51,81,053			
1913-14										42,311 12,24,555		30,438 10,81,257		25,891 10,97,900		208,729 55,28,941			
1914-15										44,261 12,74,206		31,684 11,20,828		27,251 11,50,550		218,779 57,55,812			
1915-16†										44,559 12,99,560		32,597 11,63,270		27,505 11,76,530		220,793 58,91,785			
Class V, R2,000 but less than R2,500										Class VI, R2,500 but less than R3,000		Class VII, R3,000 but less than R4,000		Class VIII, R4,000 but less than R5,000		Class IX, R5,000 but less than R10,000			
Number										R		Number		R		Number		R	
1908-09										24,568 14,13,748		39,145 35,37,195		17,885 81,24,594		7,518 24,80,470		1,927 10,80,248	
1909-10										25,358 14,64,659		40,918 36,87,055		18,816 33,22,462		7,380 25,37,250		1,738 10,58,327	
1910-11										25,176 14,42,572		40,144 36,53,593		19,217 33,39,805		7,410 25,29,112		1,779 10,34,166	
1911-12										26,144 15,00,634		42,086 38,26,139		20,441 35,70,108		7,879 27,19,671		1,816 10,96,427	
1912-13										27,157 15,57,312		45,452 41,15,845		21,581 38,32,464		8,192 28,75,481		1,880 11,88,604	
1913-14										28,283 16,28,797		48,120 43,69,360		22,922 40,67,570		8,648 30,51,728		1,969 12,39,486	
1914-15										30,367 17,40,819		50,690 45,40,469		24,025 42,22,905		9,160 31,63,677		2,274 13,49,490	
1915-16†										30,821 18,08,549		51,575 46,81,700		24,308 43,37,510		8,986 31,63,209		2,273 14,09,808	
Class X, R30,000 but less than R40,000										Class XI, R40,000 but less than R50,000		Class XII, R50,000 but less than R1,00,000		Class XIII, R1,00,000 and more		TOTAL CLASSES V to XIII			
Number										R		Number		R		Number		R	
1908-09										730 6,08,591		352 4,04,257		487 8,88,955		423 36,33,705		93,935 1,71,56,173(c)	
1909-10										687 6,00,562		322 3,77,318		469 8,57,080		360 32,39,738		96,048 1,71,22,443(c)	
1910-11										706 5,94,753		352 4,02,949		500 9,02,355		363 29,72,512		95,647 1,68,50,257(c)	
1911-12										734 6,55,194		367 4,38,864		515 9,65,881		355 29,61,989		100,337 1,89,12,523(c)	
1912-13										741 6,56,169		402 4,56,121		553 10,66,841		365 30,50,164		106,323 1,88,03,478(c)	
1913-14										828 7,49,153		411 4,95,400		616 11,71,932		487 47,64,338		112,284 2,14,99,215(c)	
1914-15										769 6,99,459		427 4,90,537		607 11,39,674		500 52,52,620		118,819 2,25,60,364(c)	
1915-16†										821 7,26,410		432 5,06,223		634 12,34,504		474 52,60,523		120,324 2,30,73,097(c)	

* Under the Income Tax Act, II of 1886, the taxable minimum of income was Rs500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to Rs1,000. Under the original Act the first two classes (I) Rs500 but less than Rs750 and (II) Rs750 but less than Rs1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old classes represent collections of arrears of Income Tax assessed in 1902-03.

† For figures from 1914-17, see table 122.

(c) Includes Rs1,758, for which no details by classes are not available.

(d) Includes Rs9,767, for which the details by classes are not available.

(e) Excludes arrears collections Rs15,596 in 1908-09, Rs25,017 in 1909-10, Rs21,560 in 1910-11, Rs26,601 in 1911-12, Rs25,523 in 1912-13, Rs38,549 in 1913-14, Rs48,286 in 1914-15 and Rs55,338 in 1915-16 for which the details under each Part are not available.

No. 122-A.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in the two years 1916-17 and 1917-18.

	Class I, R1,000 but less than R1,250		Class II, R1,250 but less than R1,500		Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000		TOTAL CLASSES I to IV	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	114,462	23,15,786	46,860	13,61,806	34,712	12,36,623	29,661	12,60,234	225,695	61,74,449
1917-18	119,756	24,29,859	49,517	14,28,391	37,296	13,17,570	30,610	12,96,100	237,179	64,71,920
	Class V, R2,000 but less than R5,000		Class VI, R5,000 but less than R10,000		Class VII, R10,000 but less than R15,000		Class VIII, R15,000 but less than R20,000		Class IX, R20,000 but less than R25,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	84,764	67,21,826	28,273	56,92,360	8,306	37,89,360	3,337	24,75,723	1,683	16,88,002
1917-18	93,576	71,32,513	31,460	66,02,462	8,901	43,58,435	3,536	27,43,220	1,971	20,66,854
	TOTAL CLASSES VII to IX		Class X, R25,000 but less than R30,000		Class XI, R30,000 but less than R40,000		Class XII, R40,000 but less than R50,000		Class XIII, R50,000 but less than R1,00,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	13,326	79,53,085	1,019	15,15,475	830	17,09,994	470	12,80,972	663	29,56,100
1917-18	14,408	93,68,509	1,180	18,01,435	1,043	23,90,361	594	16,55,887	839	37,71,739
	Class XIV, R1,00,000 but less than R1,50,000		Class XV, R1,50,000 but less than R2,00,000		Class XVI, R2,00,000 but less than R2,50,000		Class XVII, R2,50,000 but less than R3,00,000		Class XVIII, R3,00,000 but less than R3,50,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	228	28,62,401	77	8,23,508	57	8,14,544	38	6,64,819	27	5,48,710
1917-18	287	22,57,687	119	13,07,034	79	11,72,560	48	8,71,682	35	7,31,665
	Class XIX, R3,50,000 but less than R4,00,000		Class XX, R4,00,000 but less than R4,50,000		Class XXI, R4,50,000 but less than R5,00,000		Class XXII, R5,00,000 and more		TOTAL CLASSES X to XXII	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	13	3,27,844	14	3,68,304	19	5,68,766	123	1,10,49,491	3,578	2,54,90,928
1917-18	21	4,94,439	18	4,96,111	18	5,89,339	185	1,84,07,798	4,466	3,59,47,737

NOTE.—The above figures exclude 1,385 and 1,443 assesses and tax R1,46,840 and R1,55,919 respectively in 1916-17 and 1917-18 and arrears R15,76,380 in 1917-18 for which details are not available, but include on account of arrears R59,125 in 1916-17 and R13,269 realised on interest on securities in 1917-18, and also arrears R2,175 in 1916-17 for which details by parts are not available

No. 123.—NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1917-18

	Classes I to IV (R1,000 to under R2,000)	Class V (R2,000 but less than R5,000)	Class VI (R5,000 but less than R10,000)	Classes VII to IX (R10,000 to R25,000)	Classes X to XXII (R25,000 and above)	Total Number
Burma	18,923	6,230	2,461	1,041	197	(a)28,949
Assam	3,275	1,912	722	389	47	6,345
Bengal	40,850	13,759	5,642	2,274	858	65,338
Bihar and Orissa	14,425	5,473	1,661	604	161	22,324
United Provinces	28,155	10,971	2,797	1,071	274	(a)44,614
Punjab	29,077	9,201	2,042	799	190	41,399
Delhi	1,298	670	277	147	48	2,449
North-West Frontier Province	2,161	702	267	137	21	3,288
Bombay	44,107	20,382	6,736	3,662	1,843	76,730
Central Provinces and Berar	11,677	3,998	1,316	464	100	17,555
Madras	33,415	12,559	4,615	1,630	511	52,730
Other Provinces and Departments of Government	9,816	5,620	2,924	2,190	216	20,766
TOTAL	237,179	93,576	31,460	14,408	4,466	(a)382,532

(a) Includes 97 assesses in Burma and 1,346 assesses in the United Provinces, for whom information about classes is not available

(270)

NOTE 1.—“Other Provinces and Dependent Possessions of Government” include figures for Assam, Manipal, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1900-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasury, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, to gether with the collections from the profits of the Government of India Railway Companies.

2. Classes I-IV, both old and new, denote the assesses whose annual incomes lie between 1,000 and 5,000 rupees and old classes V-XIII denote those whose yearly incomes are 2,000 rupees and upwards.

3. The class V denotes those assesses whose annual incomes lie between

“classes VI	Rs. 2,000—Rs. 5,000
“classes VII-IX	Rs. 5,000—Rs. 10,000
“classes X-XIII	Rs. 10,000—Rs. 25,000
	Rs. 25,000 and upwards

(a) See note marked “a” at foot of table No. 123. The figures under “classes I to IV” include small arrears collections under the old classes I and II up to 1611-12.

(b) The figures in this column differ in some cases from the figures in the column headed “Total” because the figures in the column headed “Total” are the figures of collections under Part III (Interest on Securities) shown in tables Nos. 114, 116 and 120. Previous to 1908-09, however, some small differences occurred.

(c) Indeed in Rs. 49,400 in 1908-09, Rs. 52,022 in 1909-10, Rs. 47,708 in 1910-11 and Rs. 51,017 in 1911-12, Rs. 7,390 in 1912-13, and Rs. 4,516 in 1913-14, being deductions on commission paid to thugs.

(d) Includes Rs. 88,829, Rs. 83,904, Rs. 89,041, Rs. 90,768, and Rs. 95,539 in 1908-09, in 1909-10, in 1910-11 and 1911-12, 1912-13, and 1913-14 on account of collections by employers under sections 9 to 13 of the details of which see the Report of the Commission on the subject of the collection of cesses on employers.

(e) The figures from 1908-09 to 19-11 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905.

(f) Includes Rs. 22,375 and Rs. 29,147 in 1908-09 and 1909-10 collected on the profits of some Railway Companies.

(g) Includes arrears collected from the profits of the Government of India Railway Companies, Rs. 1,132 in 1908-09, Rs. 1,765, and Rs. 1,400 in the Punjab in 1909-10, 1910-11, 1912-13, and 1913-14, and Rs. 1,127, Rs. 206, and Rs. 242 in the North West Frontier Province in 1908-09, 1909-10, and 1912-13. The details of which see the Report of the Commission on the subject of the collection of cesses on employers.

No. 124.—COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the ten years from 1908-09 to 1917-18—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL ‡
	1914-15			1915-16		
Burma	4,50,023	20,75,648	(a) 25,28,335	4,40,220	20,21,531	(a) 24,64,836
Assam	84,286	3,73,519	4,57,805	88,818	3,71,503	4,60,321
Bengal	9,70,912	59,82,507	69,53,419	10,08,976	60,55,516	70,64,492
Bihar and Orissa	3,64,025	10,48,126	(f) 14,12,185	3,69,633	10,46,155	14,15,788
United Provinces	6,89,044	18,18,540	(b) 26,13,032	7,00,486	19,82,505	(b) 27,85,593
Punjab (including Delhi)	6,54,646	13,18,867	(c) 19,74,008	6,63,505	12,81,853	(c) 19,45,788
North-West Frontier Province	49,027	1,16,046	(e) 1,65,107	51,950	1,17,569	1,69,519
Bombay	10,43,212	57,70,629	68,13,841	11,00,353	61,39,954	72,40,307
Central Provinces and Berar	2,74,967	6,14,276	8,89,243	2,76,681	6,52,454	9,29,135
Madras	9,71,369	29,69,631	39,41,000	9,82,381	29,83,896	39,66,277
Other Provinces and Departments of Government	2,05,342	18,00,589	(d) 20,07,509	2,10,848	18,07,079	(d) 20,21,227
TOTAL	57,56,853	2,38,88,375	2,97,56,384	58,93,851	2,44,60,015	3,04,63,283

	Classes I to IV	Class V.	Class VI	Classes VII to IX	Classes X to XXII (inclusive of interest on securities)	TOTAL †
	1916-17					
Burma	4,53,628	4,36,716	4,76,725	6,30,142	20,10,112	40,10,094 (a)
Assam	87,346	1,26,685	1,46,155	2,14,210	96,438	6,70,834
Bengal	(g) 10,58,411	(g) 11,92,284	(g) 9,74,051	(g) 13,87,188	1,22,44,661	1,68,56,595
Bihar and Orissa	3,80,895	3,81,579	3,24,307	3,65,595	5,50,282	20,62,658
United Provinces	7,22,854	7,73,905	5,10,173	6,42,063	14,35,735	42,23,879 (b)
Punjab	(g) 6,99,285	(g) 5,61,702	3,19,852	(g) 3,82,579	4,75,404	24,38,995 (c)
Delhi	58,585	82,994	81,261	84,845	1,25,640	4,33,325
North-West Frontier Province	58,185	51,629	32,958	64,601	50,098	2,57,471
Bombay	11,01,780	14,46,780	12,31,147	19,59,879	82,43,700	1,39,33,024 (c)
Central Provinces and Berar	2,92,726	2,73,757	2,31,708	2,19,574	2,78,920	12,96,737 (c)
Madras	10,45,972	11,28,985	9,05,843	9,73,947	17,60,852	58,15,599
Other Provinces and Departments of Government	2,10,852	2,66,879	(h) 4,64,275	10,44,472	15,44,929	35,38,529 (d)
TOTAL	61,79,528	67,23,884	56,98,545	79,69,095	2,88,16,771	5,54,77,740 †

	1917-18					
Burma	4,70,887	4,60,469	5,46,699	6,06,436	26,38,306	47,24,522 (a)
Assam	95,381	1,57,379	1,78,542	1,87,743	2,06,148	8,25,193
Bengal	(g) 11,80,404	(g) 12,31,326	(g) 11,78,375	(g) 16,72,886	1,54,08,158	2,06,71,149
Bihar and Orissa	3,93,009	4,18,503	3,61,766	4,18,249	6,26,698	22,18,225
United Provinces	7,72,359	8,41,174	5,76,423	6,46,096	16,74,257	46,62,291 (b)
Punjab	7,92,531	6,92,996	4,24,940	(g) 5,25,709	9,73,081	35,22,840 (c)
Delhi	40,795	62,924	75,475	1,29,913	2,31,613	5,40,720
North-West Frontier Province	61,218	55,615	50,674	76,803	52,339	2,96,649
Bombay	11,73,364	16,77,392	15,59,732	27,10,577	1,35,02,014	2,05,14,110 (c)
Central Provinces and Berar	3,17,589	2,88,001	2,61,554	2,87,077	3,60,884	15,05,705
Madras	10,43,220	10,71,283	10,16,554	12,06,528	30,47,710	73,85,295
Other Provinces and Departments of Government	2,46,931	3,46,019	(h) 6,00,728	13,21,719	17,45,957	(d) 42,66,230 †
TOTAL	65,87,688	73,03,681	68,21,462	97,89,696	4,04,67,165	7,11,32,947 †

NOTE 1.—“ Other Provinces and Departments of Government ” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10) and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

2. Classes I—IV denote those assesses whose annual incomes lie between 1,000 and 2,000 rupees and old classes V—XXII denote those whose yearly incomes are 2,000 rupees and upwards, class V denotes those assesses whose annual incomes lie between Rs. 2,000 and Rs. 10,000, class VI denotes those assesses whose annual incomes lie between Rs. 10,000 to Rs. 100,000, classes VII—IX denote those assesses whose annual incomes lie between Rs. 100,000 to Rs. 25,000, classes X—XXII denote those assesses whose annual incomes lie between Rs. 25,000 and upwards.

* See note marked (*) at foot of table No. 122. The figures under ‘ classes I to IV ’ include small arrear collections under the old classes I and II in 1908-09, 1909-10 and 1911-12.

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in notes (a), (b), (c), (d), (e), (f), and (g), and note (2).

(a) The sum of the totals in the two preceding columns exceed the sum of the figures in the two ‘ total ’ columns in table No. 122; the figures of collections under Part. III (Interest on Securities) shown in tables Nos. 114, 116 and 120. Previous to 1908-09, however, some small arrear collections were made.

(b) Includes Rs. 4,920 and Rs. 6,773 on account of arrear collections in 1916-17 and 1917-18 respectively details of which by classes are not available.

(c) Includes Rs. 664 in 1914-15, Rs. 385 in 1915-16, Rs. 771 in 1916-17 and Rs. 1,725 in 1917-18, being deductions on commission paid to thugias.

(d) Includes Rs. 1,05,448 in 1914-15, Rs. 1,02,669 in 1915-16, Rs. 1,39,149 in 1916-17 and Rs. 1,51,982 in 1917-18, on account of collections by employers under section 5 (2) of the Act the details of which by classes are not available.

(e) Defective in details.

(f) Includes Rs. 1,581 and Rs. 3,300 in 1914-15 and in 1915-16, Rs. 2,202 in 1916-17 and Rs. 2,212 in 1917-18, on account of deductions from salaries paid by local authorities.

(g) Includes arrear collections of Rs. 1,305, Rs. 430, and Rs. 173 in the Punjab in 1914-15, 1915-16, and 1916-17 respectively, and Rs. 1,13,583 in 1917-18 and Rs. 4 in the North-West Frontier Province in 1914-15, the details of which by classes are not available.

(h) Includes Rs. 34 the details of which by classes are not available.

(i) Inclusive of interest on securities.

(j) Includes Rs. 421 and Rs. 302 levied on interest on securities in Coorg in 1916-17 and 1917-18 respectively.

TRIBUTES FROM INDIAN STATES

[FOR TABLE, SEE PAGE 273]

The statistics of revenue recorded under this head represent tributes received from Indian States in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year, except for arrears and their recovery and the levy of fees in some instances on succession (*nazarana*).

The total receipts are less than one per cent of the total Indian revenues. The tributes and contributions amount to about 90 per cent, and those for special military forces over 10 per cent, of the total receipts. Madras contributes nearly 50 per cent, India-General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bundi, Fhopal, and Jowrah States, 21 per cent, Bombay 15 per cent, and Burma 5 per cent, of the total tributes from Indian States.

TRIBUTES FROM INDIAN STATES*

No. 125.—TRIBUTES (in rupees) from INDIAN STATES in each PROVINCE in each official year from 1914-15 to 1918-19

		Tributes and Contributions of Rs50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces (b)	Fees on Successions	Total Tributes
India, General (a)	{ 1914-15 1915-16 1916-17 1917-18 1918-19	9,02,720 11,08,053 10,52,720 10,00,720 9,52,720	2,15,883 2,10,212 2,07,453 2,15,260 2,11,069	6,72,969 6,74,334 6,87,724 5,13,567 7,35,961	.. .. .. .. ..	18,81,572 19,92,599 19,47,897 17,29,547 18,99,750
Bengal	{ 1914-15 1915-16 1916-17 1917-18 1918-19	67,701 67,701 7,701 67,701 67,701	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	67,701 67,701 67,701 67,701 67,701
Madras	{ 1914-15 1915-16 1916-17 1917-18 1918-19	42,83,112 42,83,112 42,83,112 42,83,112 42,83,112	13,318 13,319 13,318 13,318 13,318	2,00,089 2,00,089 2,00,089 2,00,089 2,00,089	.. .. .. .. ..	44,96,519 44,96,520 44,96,519 44,96,519 44,96,519
Bombay	{ 1914-15 1915-16 1916-17 1917-18 1918-19	13,17,480 11,99,235 13,03,115 12,85,355 11,24,605	.. .. .. .. ..	86,932 86,760 86,746 79,782 72,810	2,100 2,865 4,374	14,01,838 12,88,860 13,94,235 13,65,137 11,97,415
United Provinces of Agra and Oudh	{ 1914-15 1915-16 1916-17 1917-18 1918-19	3,21,000 3,21,000 3,21,000 3,21,000 3,21,000	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	3,21,000 3,21,000 3,21,000 3,21,000 3,21,000
Bihar and Orissa	{ 1914-15 1915-16 1916-17 1917-18 1918-19	85,500 85,499 85,499 85,500 85,500	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	85,500 85,499 85,499 85,500 85,500
Punjab	{ 1914-15 1915-16 1916-17 1917-18 1918-19	1,00,000 1,00,000 1,00,000 1,00,000 1,00,000	43,824 44,754 46,453 43,965 44,941	.. .. .. .. ..	.. .. .. .. ..	1,43,824 1,44,754 1,47,453 1,43,965 1,44,941
Burma	{ 1914-15 1915-16 1916-17 1917-18 1918-19	4,32,650 4,37,206 4,27,599 4,39,405 4,30,181	20,500 20,500 20,500 20,500 20,510	.. .. .. .. ..	.. .. .. .. ..	4,53,150 4,57,706 4,48,099 4,59,405 4,50,691
Central Provinces and Berar	{ 1914-15 1915-16 1916-17 1917-18 1918-19	1,60,000 1,60,000 1,60,000 1,60,000 80,000	86,187 72,187 65,937 86,187 1,21,687	.. .. .. .. ..	.. .. .. .. ..	2,46,187 2,32,187 2,25,937 2,46,187 2,01,687
Assam	{ 1914-15 1915-16 1916-17 1917-18 1918-19	50,000 50,000 50,000 50,000 50,000	100 100 100 100 100	.. .. .. .. ..	.. .. .. .. ..	50,100 50,100 50,100 50,100 50,100
Total	{ 1914-15 1915-16 1916-17 1917-18 1918-19	81,89,975 81,72,878 82,07,507 81,71,623 79,06,444	9,55,316 9,61,183 9,74,569 7,53,438 10,08,860	2,100 2,865 4,374	2,100 2,865 4,374	91,47,391 91,36,926 91,86,440 89,05,061 89,15,304

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes amongst others Jaipur, Kotah, Udaipur, Jodhpur, Bundi, Ropal, and Jowrah States

(b) They are Malwa Contingent (Dewas and Jowrah), Deoli Irregular Force (Kotah), Bhopal Levy (Bhopal), Erinpura Irregular Force (Jodhpur), Malwa Bheel Corps, Battalion (Cochin), and Southern Mahratta Horse

INTEREST RECEIPTS

[FOR TABLE, SEE PAGE 275]

The interest receipts in this section (table No. 126) do not include interest on public works capital. The most important items included under interest receipts are (1) Imperial Loans and Advances to the Presidency Corporations and to Indian States; (2) Provincial Loans and Advances chiefly to mofussil municipalities and cultivators; and (3) investments. The amount of the interest accrued on Imperial Loans and Advances comes to 25 per cent, and on Provincial Loans and Advances 34 per cent, of the total receipts. The interest on Paper Currency investments contributes nearly 26 per cent of the total. Another important item included under this head of revenue is the interest payable by the Railway Companies on overdrafts of capital. There are other minor items, such as interest on arrears of revenue, and on advances to railway companies charged to capital, which are included under this head of revenue.

In 1918-19 the total receipts amounted to nearly one per cent of the total Indian revenues. The average figures of 5 years ending 1918-19 show that India—General, which includes the transactions of the Government of India, contributes about two-fifths of the receipts, Bombay about a sixth, Bengal and the United Provinces of Agra and Oudh one-eighth each, and Madras about one-eleventh. In 1918-19 the total receipts in India amounted to 158 lakhs of rupees, as compared with 129 lakhs in the preceding year.

The statement in the margin shows the total interest receipts in India (converted into £ at the rate of Rs15=£1) in the last five years, together with those in England, and the total receipts both in India and in England. The receipts in England comprise (1) interest realised from investment of Cash Balance, (2) interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, (3) interest on Paper Currency Reserve Investment, (4) interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government, (5) interest on investments on account of Discount Sinking Fund, and (6) interest and discount on Special Reserve.

	In India	In England	Total
	£	£	£
1914-15	841,178	182,119	1,023,307
1915-16	892,333	204,084	1,096,417
1916-17	861,246	275,258	1,136,504
1917-18	865,301	1,306,807	2,170,108
1918-19	1,054,182	2,775,240	3,829,422

INTEREST RECEIPTS*

No. 126.—STATEMENT showing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year 1914-15 to 1918-19

		IMPERIAL LOANS AND ADVANCES			PROVINCIAL LOANS AND ADVANCES			INVESTMENTS			Arrears of Revenue	Over-drawn capital of Railway Companies	Advances to Railway Companies charged to capital	Other items	TOTAL
		Indian States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances	Paper Currency Investments (a)	Securities of Provincial funds	Other Investments					
India, General (b)	1914-15	3,88,593	..	1,10,790	..	..	15,834	34,70,420	1,540	1,80,583	..	4,66,914	66,523	18,089	47,31,226
	1915-16	3,42,966	..	1,73,876	..	..	2,104	34,70,420	718	56,000	..	5,62,400	39,690	1,102	46,40,666
	1916-17	2,51,569	..	1,54,111	..	..	654	34,70,420	1,435	..	..	5,07,643	9,553	886	44,56,261
	1917-18	1,82,038	..	1,28,473	..	..	—144	34,70,420	1,435	1,02,597	..	6,39,511	9,987	2,02,079	47,36,396
	1918-19	1,39,320	..	1,56,016	..	..	..	34,70,420	717	34,63,872	..	5,29,806	7,415	4,70,555	82,38,121
Bengal	1914-15	..	11,78,290	..	1,71,382	31,680	1,86,477	..	11,554	..	15,342	..	..	523	15,93,148
	1915-16	..	11,63,481	..	1,83,130	41,645	2,15,416	..	12,290	..	13,048	..	..	833	16,30,652
	1916-17	..	11,50,165	..	1,80,995	1,27,485	3,14,654	..	12,280	..	12,985	..	..	1,809	18,01,722
	1917-18	..	10,96,377	..	1,79,790	1,31,908	3,61,582	..	12,281	..	9,262	..	..	1,018	17,99,724
	1918-19	..	11,61,577	..	1,66,748	3,56,429	..	..	12,280	..	11,462	..	..	565	17,29,537
Madras	1914-15	..	5,24,059	(c) 38,421	1,14,497	2,64,794	(c) 57,132	..	6,516	..	25,876	..	..	736	10,32,090
	1915-16	..	5,90,497	37,173	1,12,041	2,77,558	(c) 55,880	..	6,516	..	27,348	..	..	696	11,07,949
	1916-17	..	6,23,845	(c) 50,270	1,18,371	3,02,144	59,178	..	7,854	..	39,853	..	..	1,142	12,77,903
	1917-18	..	6,69,717	34,381	1,06,757	2,55,301	57,473	..	8,945	..	25,507	..	..	156	11,86,237
	1918-19	..	7,96,895	51,584	1,19,698	2,93,404	62,414	..	14,655	..	27,066	..	..	191	13,05,777
Bombay	1914-15	..	11,52,769	..	1,24,172	3,39,821	4,43,413	..	1,18,911	..	33,774	..	..	4,536	27,17,596
	1915-16	..	11,42,038	..	99,390	7,06,129	3,41,421	..	16,843	..	28,412	..	..	9,103	34,23,969
	1916-17	..	11,55,265	..	1,12,941	7,32,191	3,19,908	..	97,873	..	12,624	..	..	9,066	34,40,271
	1917-18	..	12,42,573	..	1,04,769	6,58,401	3,28,037	..	118,152	..	16,543	..	..	14,514	35,43,983
	1918-19	..	12,31,183	..	1,08,399	6,09,906	2,15,979	..	115,696	..	18,314	..	..	78,894	30,72,381
United Provinces	1914-15	..	..	..	4,69,592	915,089	2,56,846	..	15,717	..	..	..	..	153	16,58,397
	1915-16	..	..	..	4,56,923	15,25,352	2,96,897	..	15,600	..	..	..	..	154	23,04,286
	1916-17	..	..	..	4,56,538	9,71,218	3,35,938	..	15,379	..	..	..	..	133	17,76,372
	1917-18	..	..	..	4,62,417	7,45,536	2,74,800	..	14,918	..	..	..	..	201	14,07,372
	1918-19	..	..	..	4,58,984	6,74,509	2,48,538	..	13,522	..	..	..	..	202	11,90,755
Bihar and Orissa	1914-15	..	..	..	34,481	1,17,413	26,758	..	2,072	..	5,584	..	..	756	1,87,964
	1915-16	..	..	..	32,359	1,19,738	30,074	..	3,168	..	818	..	..	1,100	1,87,885
	1916-17	..	..	..	32,231	95,856	42,942	..	3,172	..	2,183	..	..	1,449	1,77,903
	1917-18	..	..	..	30,921	57,214	62,742	..	3,172	..	2,319	..	..	5,767	1,86,844
	1918-19	..	..	..	28,274	34,176	58,843	..	3,175	..	2,005	..	..	3,441	1,27,914
Punjab	1914-15	..	..	..	1,04,083	1,11,582	8,981	..	55,660	..	..	..	..	37	2,80,343
	1915-16	..	..	..	1,21,822	1,15,727	8,317	..	2,26,653	..	..	..	..	7	4,72,419
	1916-17	..	..	..	1,35,945	1,67,995	9,905	..	2,53,056	..	..	..	..	4	5,20,445
	1917-18	..	..	..	1,25,166	1,16,673	5,462	..	2,61,551	..	..	..	..	7	4,98,887
	1918-19	..	..	..	1,27,119	1,08,389	10,463	..	3,25,262	..	..	..	..	741	5,66,924
Burma	1914-15	..	..	..	35,544	87,597	7,474	..	..	..	..	..	..	..	1,30,615
	1915-16	..	..	..	37,525	1,30,879	2,849	..	..	..	..	..	..	..	1,71,633
	1916-17	..	..	..	31,838	1,22,826	5,849	..	..	..	..	..	..	..	1,64,513
	1917-18	..	..	..	33,172	1,17,466	16,340	..	..	..	..	..	..	..	1,65,978
	1918-19	..	..	..	29,528	1,06,368	8,501	..	..	..	..	..	..	..	2,53,597
Central Provinces and Berar	1914-15	..	..	..	89,637	97,930	1,382	..	..	..	..	..	..	1,953	1,00,902
	1915-16	..	..	..	96,398	1,70,844	1,143	..	..	..	..	..	..	2,532	2,70,937
	1916-17	..	..	..	1,06,813	1,68,706	1,413	..	..	..	..	..	..	1,458	2,76,390
	1917-18	..	..	..	1,12,102	1,59,093	1,349	..	..	..	..	..	..	1,218	2,17,762
	1918-19	..	..	..	1,17,865	66,078	1,285	..	..	..	..	..	..	980	1,86,368
Assam	1914-15	..	..	..	1,760	57,406	7,241	..	489	..	..	..	..	..	66,896
	1915-16	..	..	..	2,733	34,066	6,507	..	489	..	..	..	..	..	43,885
	1916-17	..	..	..	2,507	49,906	5,931	..	489	..	..	..	..	..	58,093
	1917-18	..	..	..	4,673	1,02,609	16,817	..	489	..	..	..	..	..	1,24,488
	1918-19	..	..	..	8,260	96,166	20,879	..	1,710	..	..	..	..	..	1,27,015
North-West Frontier Province	1914-15	..	..	28,694	..	..	..	..	..	..	..	..	..	..	28,694
	1915-16	..	..	32,896	..	..	..	..	..	..	..	..	..	..	32,896
	1916-17	..	..	36,462	..	..	..	..	..	..	..	..	..	..	36,462
	1917-18	..	..	29,740	..	..	..	..	..	..	..	..	..	..	29,740
	1918-19	..	..	34,141	..	..	..	..	..	..	..	..	..	..	34,141
TOTAL	1914-15	3,88,533	28,53,118	1,83,975	11,45,148	25,23,202	10,11,538	34,70,420	1,56,999	1,80,583	1,36,136	4,66,914	66,523	26,782	1,26,17,671
	1915-16	3,42,966	28,96,614	2,43,945	11,40,440	31,20,136	10,64,298	34,70,420	1,36,000	56,000	2,96,209	5,62,490	59,690	15,480	1,33,84,907
	1916-17	2,51,569	29,23,205	2,40,843	11,73,987	27,05,680	10,92,557	34,70,420	1,38,576	..	3,20,071	5,67,643	9,553	17,989	1,29,18,693
	1917-18	1,82,038	30,08,867	1,92,594	11,56,773	22,15,500	11,63,948	34,70,420	1,59,392	1,02,597	3,05,182	6,39,511	9,987	3,53,707	1,29,40,616
	1918-19	1,39,320	31,29,595	2,41,741	11,56,775	16,10,398	9,62,925	34,70,420	1,61,755	34,63,872	3,84,120	5,29,806	7,415	5,54,569	1,58,12,722

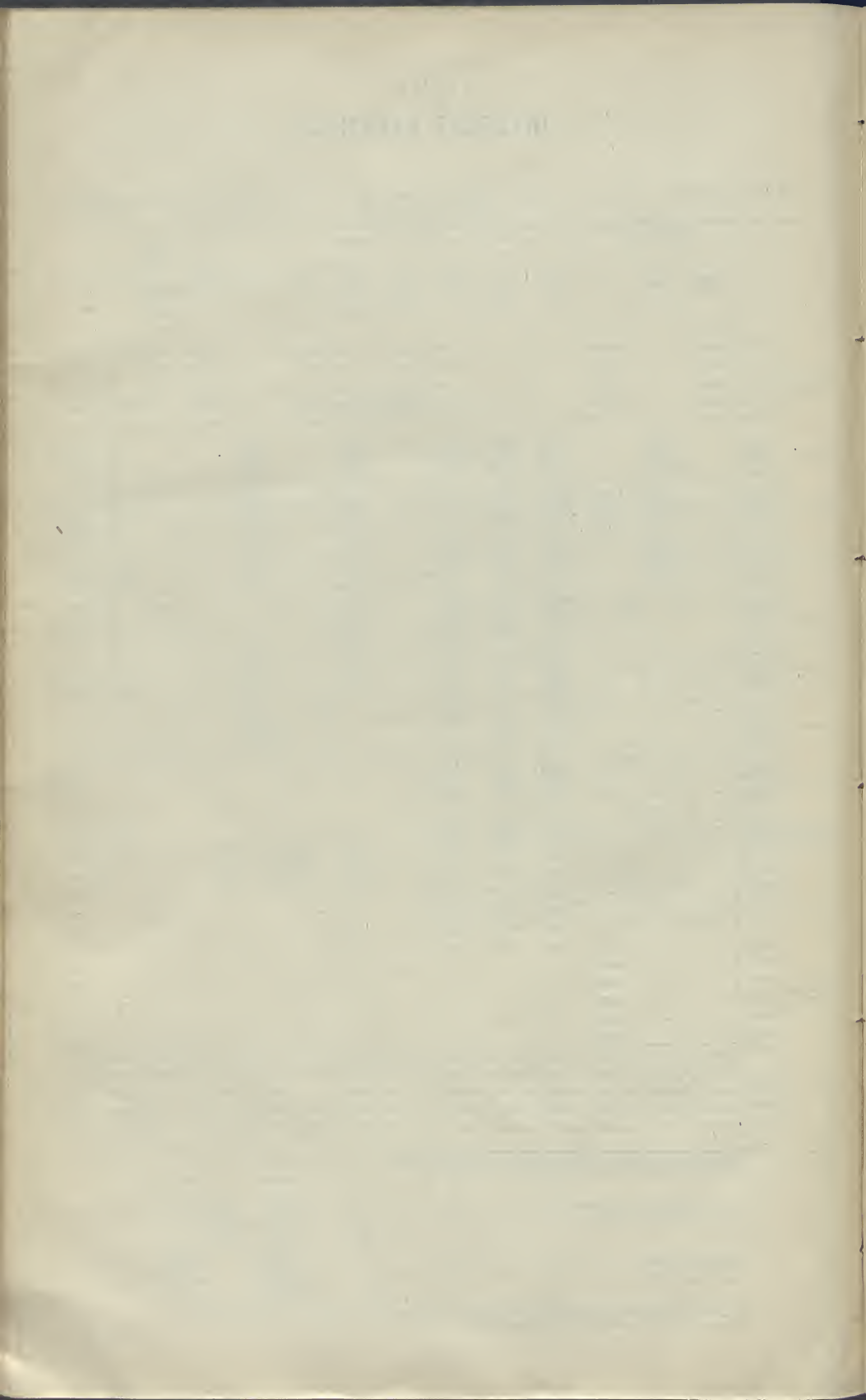
*Compiled from the Finance and Revenue Accounts of the Government of India

(a) Amount of securities held on the 31st March 1919, was as follows:—

	Amount	Cost price
In England 2½ per cent consolidated stock	£ 1,000,000	£ 82,395 10 10
British Treasury Bills	56,066,000	54,146,557 17 11
Total	56,066,000	54,968,953 8 9
In India 3½ per cent	£ 8,15,95,000	£ 8,00,00,000
Indian Treasury Bills	2,04,56,000	1,90,00,000
	6,40,00,000	6,08,00,000
Total	16,60,51,000	16,07,99,000

(b) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies

(c) Includes the interest on loans to Local Boards for Railway construction



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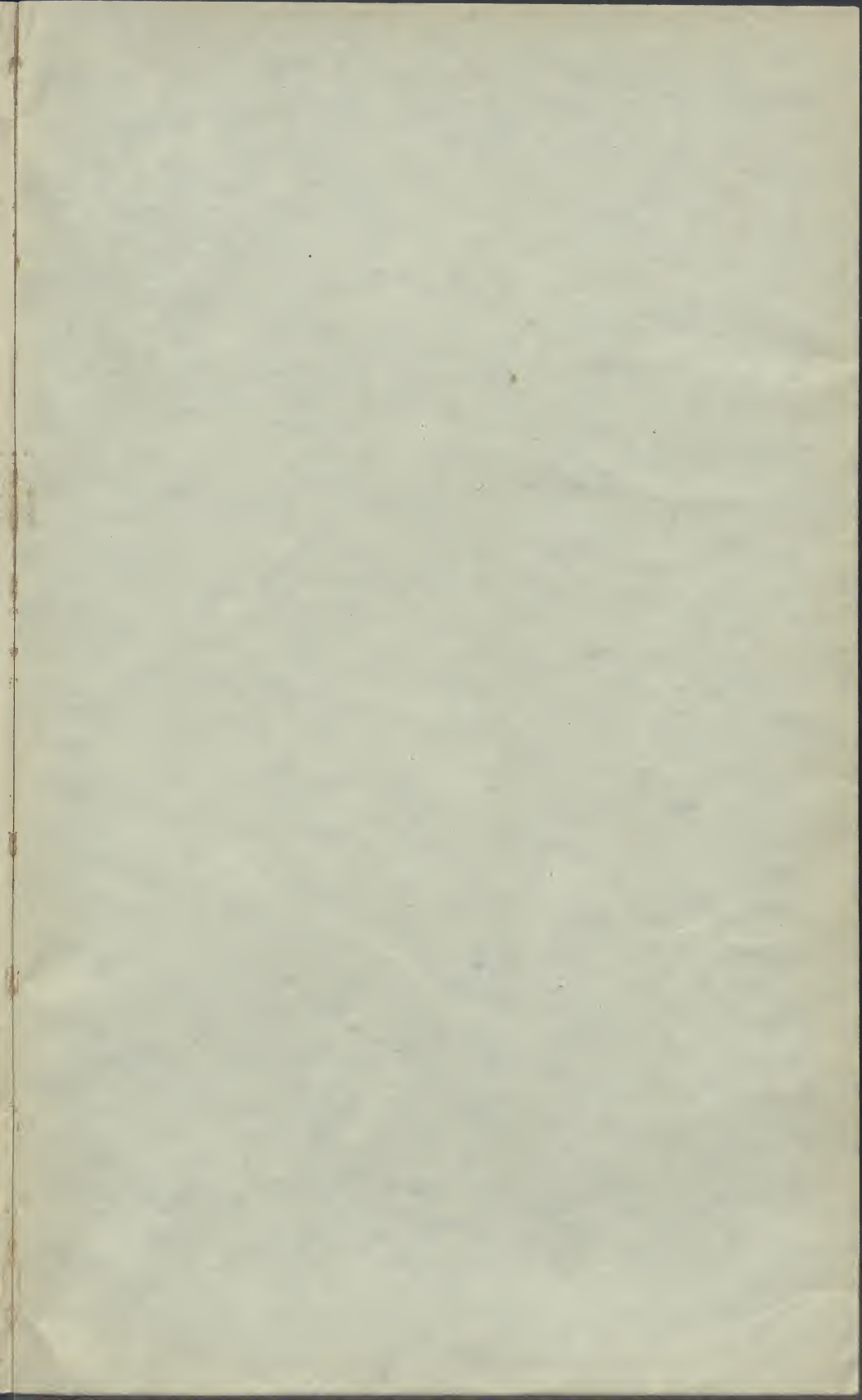
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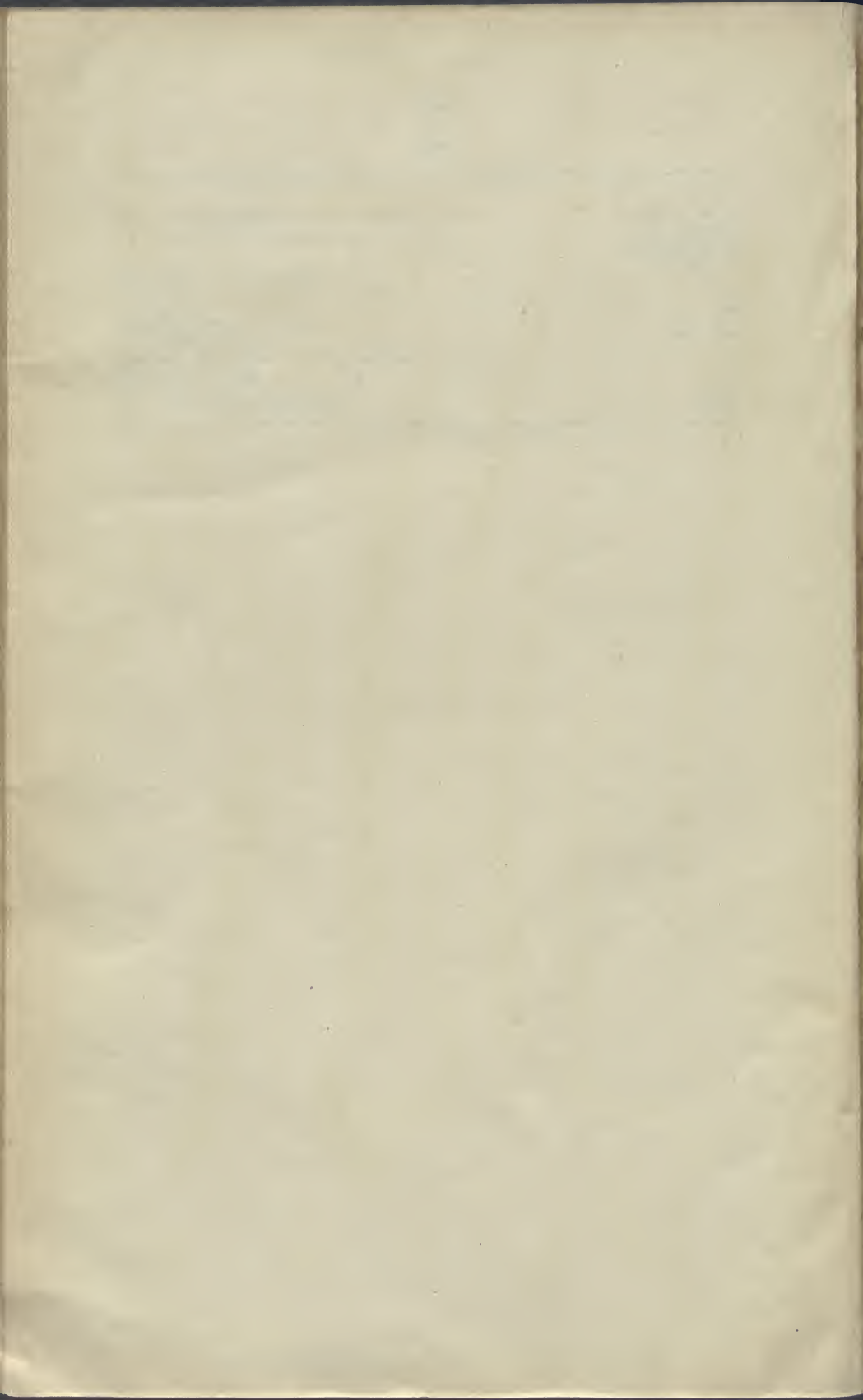
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